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NOTE

BY

THE FINANCE COMMITTEE

ON

THE FUTURE PROVINCIAL CONTRACT

WITH

BENGAL.

CALCUTTA.
PRINTED AT THE BENGAL SECRETARIAT PRESS.
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P.—8.

NOTE BY THE FINANCE COMMITTEE ON THE BENGAL PROVINCIAL CONTRACT.

We enclose a Note by our Secretary (G. 22), giving a history of the working of the last Provincial Contract with Bengal. It may be briefly summarised as follows.

2. The Revenue assigned to the Province, allowing for some small subsequent modifications, was 3,38,51, and the expenditure 3,95,64, which worked out to a deficit of 57,13. But the Provincial balance, already large, was raised by a grant of 28,50 to 75,43, and it was assumed that by reducing its expenditure on Public Works, as well as by the natural growth of its revenue, the Province would soon be able to arrive at an equilibrium, and that meanwhile the large balance would cover the deficit of the first year or two The following table shows the actual figures of the five years, the Railway and Irrigation figures in the Public Works column being taken net :—

Statement of Provincial Revenue and Expenditure in Bengal from 1882-83 *to* 1886-87.

Year.	Revenue.			Expenditure.		
	Civil Heads.	Public Works.	Total.	Civil Heads.	Public Works.	Total.
Assignment . .	3,31,26	7,25	3,38,51	2,70,69	1,24,95	3,95,64
1882-83 . .	3,42,72	10,71	3,53,43	2,83,29	1,24,10	4,07,39
1883-84 . .	3,45,74	8,21	3,53,95	2,85,04	83,52	3,68,56
1884-85 . .	3,47,16	12 61	3,59,77	2,94,22	60,39	3,54,61
1885-86 . .	3,50,33	7,22	3,57,55	2,95,68	57,13	3,52,81
1886-87 (Budget) .	3,51,25	7,44	3,58,69	2,98,80	60,54	3,59,34
Total .	17,37,20	46,19	17,83,39	14,57,03	3,85,68	18,42,71
Five times the Assignment .	16,56,30	36,25	16,92,55	13,53,45	6,24,75	19,78,20

3. The Revenue from Civil Heads increased by ten lakhs in the first year and by ten more lakhs in the last year: that from Public Works fluctuated but rose slightly; and altogether in the five years the Provincial Revenue has exceeded five times the assignment by 91 lakhs. On the other hand, it was not found easy to stop the high rate of expenditure to which the Province had become accustomed: in the first year there was even an increase of expenditure; it was largely retrenched in the second year, but only in the third year was equilibrium attained. Since that time the Province has kept within its income, but in the first two years 69 out of the 75 lakhs of balances were spent. The increase in expenditure has been entirely under Civil Heads and has been at the rate of 5¼ lakhs a year, or 28 lakhs in the five years,—a more rapid rate than the increase in the Revenue. This increase has been counterbalanced by a great reduction in Public Works. Capital Expenditure on Railways and Canals has almost stopped, and that on Civil Buildings has been brought down to less than half its former amount.

4. Looking a little closer into details, the following are the chief heads of Receipt and Expenditure under which increases took place in the five years of the Contract :—

RECEIPTS.	1881-82	1886-87.	Increase.	EXPENDITURE.	1881-82	1886-87.	Increase.
Land Revenue, including 10 per cent. on Government Estates	1,23,45	1,27,25	3,80	Land Revenue, including charges on Government Estates	31,68	35,35	3,67
Stamps	59,00	66,28	7,28	Excise	1,33	1,96	63
Provincial Rates	35,40	39,17	3,77	Registration	2,72	3,18	46
Registration	4,51	6,05	1,54	General Administration	14,86	15,59	73
Police	5,26	7,06	1,86	Law and Justice	89,93	96,28	6,35
Miscellaneous	4,00	8,18	4,18	Police	41,52	46,82	5,30
				Education	26,83	33,92	7,09
				Scientific and Minor Depts.	2,85	3,52	67
				Superannuation	9,40	13,33	3,83
				Stationery and Printing	10,18	10,98	80
	Total ...		22,37		Total		29,53

5. The principal feature on the Receipt side is that of the two heads which had been specially productive in the penultimate Contract, and which were expected to go on improving—Stamps and Excise—the former has continued to expand with the wealth and prosperity of the Province, but the latter has ceased to grow, and at the end of the five-year period stands at the same figure as at the beginning. The increase under Miscellaneous has been mainly due to unclaimed deposits. Further explanations of the causes of increase will be found in the enclosed Note G. 22, and are still more fully stated in the following remarks.

6. To sum up,—the condition of the Province is that it has had rapidly to contract an inflated expenditure on Public Works, and that it ends the Contract with a Revenue better by 20 lakhs than when it commenced, but with an expenditure (for the most part permanent and inevitable) on the Administrative Departments larger by 29 lakhs than in 1881-82.

7. We now go on to show how far we can suggest reduction of that expenditure, and on what terms we propose that the future Contract commencing on 1st April 1887 should be made.

LAND REVENUE.

8. *Revenue.*—The Reports of the Board of Revenue give the following account of the demand and collections on account of Land Revenue :—

	1883-84.	1884-85.	1885-86.
Arrear balances due	20,40	(a)22,01	(a)30,14
Current demand	3,79,40	3,79,88	3,80,33
TOTAL FOR COLLECTION	3,99,80	4,01,89	4,10,47
Collected—Land Revenue Proper	3,72,21	3,67,44	3,80,05
10 per cent. on Government Estates	3,73	3,94	3,87
TOTAL COLLECTIONS	3,75,94	3,71,38	3,83,92
Remitted	1,04	1,25	2,00
Balances carried forward	22,82	29,26	24,56
TOTAL AS ABOVE	3,99,80	4,01,89	4,10,48
Against the total collections thus shown by the Board at	3,75,94	3,71,38	3,83,92
The accounts show the following :—			
Ordinary Revenue	3,74,36	3,69,48	3,81,23
Malikana Receipts	1,20	1,16	1,16
Police Service Lands	74	80	73
Total	3,76,30	3,71,44	3,83,12

(a) The reasons for the differences between these amounts and the balances shown as carried forward from the previous year are explained in the Board's Reports: it is unnecessary to repeat those explanations here.

9. The Land Revenue collections in Bengal are extremely regular owing to the operation of the Sale Laws in compelling the zemindars to clear their accounts of all overdue arrears by fixed days, of which one is March 28th. But the figures of the above three years were affected by the fact that the amount of arrears carried forward from 1884-85 to 1885-86 was exceptionally raised by about six lakhs, mainly by the death of the Maharaja of Burdwan. Carrying this six lakhs back, the figures would have stood thus—

	1883-84.	1884-85.	1885-86.
Demand; see above	3,79,40	3,79,88	3,80,33
Collection	3,75,94	3,77,68	3,77,92
Arrears carried forward	22,82	23,26	24,56

10. It is evident therefore that the standard of collection may be put down at 3,78,00. It was lower than this in 1885-86 only because the remissions and the arrears were each nearly a lakh in excess of the ordinary amounts.

11. In addition to the ordinary Land Revenue Collections above estimated, there are also the following :—

	1883-84.	1884-85.	1885-86.	1886-87, Budget.
Sale of Government Estates	14	4	16	10
Waste Lands and Redemption	26	15	13	14
Revenue Record-room Receipts	82	83	50	83
Miscellaneous	1,67	1,74	1,76	1,71
TOTAL	2,89	2,76	2,55	2,78

12. The Budget Entry for Revenue Record-room receipts is a mistake, the receipts having, since 1st October 1885, been collected by stamps. The other items come in the four years' figures to 2,07; 1,93; 2,05; 1,95, or say two lakhs on the average, so that we may add 2,00 on this account and bring up the total Land Revenue Receipts to 3,80,00. The actuals of the last three years to 1885-86 have been 3,79,19; 3,74,20 and 3,85,68.

13. The separate statement of the ten per cent. collections on Government estates is due to an arrangement by which this amount is yearly set aside out of revenue for particular purposes, viz., 1½ per cent. for roads, 1 per cent. for primary education and 7½ per cent. for management generally; the operation being carried on thus—

(*a*) The amount is separately credited as a Provincial receipt, ninety per cent. only of the total being credited as ordinary Land Revenue.

(*b*) Provincial is charged as follows :—

	Per cent.
(1) Payment made to District Road Fund quarterly, through the head of Contributions	1½
(2) Charges under the head of education, "Grants-in-aid," being, however, only part of the general charge	1
(3) Grant under Land Revenue, Management of Estates, administered by the Board of Revenue	7½

14. We presume that this arrangement should continue in the future, and we reckon therefore that out of the total Land Revenue of Rs. 3,80,00, Rs. 3,76,13 is divisible in the fixed proportions and Rs. 3,87 is purely Provincial, being the ten per cent. just noticed.

15. *Collectors and Establishments.*—The figures of the last three years have been as follows:—

	1883-84.	1884-85.	1885-86.	Budget, 1886-87.
Salaries	12,96	12,80	13,11	13,24
Establishment, excluding Record-room . . .	8,07	8,37	8,60	8,49
Contingencies, including Record-room establishment.	3,63	3,78	3,78	3,65
Process Service	1,71	1,73	1,75	1,70
TOTAL	26,37	26,68	27,24	27,08

16. The high figure of 1885-86 was due to the facts that a smaller number than usual of officers were on leave, and that a new third-grade Collectorate was created to provide for the appointment of Director of Agriculture. Our remarks on this officer will be found under the head of Settlement (paragraph 24). The establishments also have been increasing, and it seems doubtful if the provision in the Budget is enough. But the whole question of revenue establishments has recently been the subject of careful enquiry by a special Commission, and we may hope that the amount will be kept within the estimate. Part of the increase is in a class of establishment which is directly paid for by special receipts, and does not therefore, properly speaking, represent expenditure of Government. Under these circumstances we take the Budget Estimate figure under this head.

17. *Survey.*—The surveys carried on in Bengal are of two kinds, professional and non-professional. Under the latter head comes some work in Midnapur which has already been closed, the only provision in this year's Budget being 3 for the pay of the Assistant Superintendent and his establishment for three months, and 14 for the survey of Ghatwali lands in Manbhoom and Bancoora. Manbhoom is finished and Bancoora will be completed in another year. The work appears to have been of very doubtful utility, and we understand that the Bengal Government do not desire to continue it on this system, but would prefer to have all surveys of any considerable areas executed by professional officers. We do not think it necessary to make any provision for future expenditure on this class of work.

18. Professional survey has been carried on during the past and current years in Mozufferpur on the cadastral system. There has been a mistake in the Budget whereby provision has been made twice over for the cadastral party, which was estimated to cost 1,50 or 1,60, besides 12 for maps, as well as provision for a settlement party costing 87. The actual expenditure for the year ending 30th June 1886 was 1,34. or about 8 annas per acre surveyed. Under the orders of the Secretary of State this survey is to be stopped. If these orders are insisted on, and no similar work undertaken elsewhere, there will be no need for providing any money under the Survey head in the future Contract. The Bengal Government are in correspondence with the Government of India on the subject, and we only remark here that if the outcome of this discussion is that any fresh cadastral survey is sanctioned, it must be provided for by a special grant.

19. There are several large Government estates, of an aggregate area exceeding 5,500 square miles as shown in the margin, which we understand the Board of Revenue consider should be professionally surveyed within the next five years. They will probably afford occupation to a full Survey Party for that length of time, at a cost of about two lakhs of rupees per annum. We therefore provide 50 as the Provincial share, on the understanding that the grant will not be given unless it is utilized for this purpose.

	Square miles.
Angul	900
Banki	120
Jalpaiguri Dooars . .	1,900
Chittagong . . .	2,567
Pittaspore in Midnapur .	75
TOTAL .	5,562

20. It has been determined to re-survey the City of Calcutta at an estimated cost of Rs. 1,10,000, of which the Municipality is to pay Rs. 58,650 at the

rate of Rs. 10,000 per square mile, the balance being shared between Imperial and Provincial. We therefore provide Rs. 10,000 for each year of the Contract. As the arrangement has recently been sanctioned by the Government of India, we refrain from commenting on the cost, which seems excessive for the survey of only six square miles.

21. *Settlements.*—These are Settlements (original or revised) of Government estates scattered all over the Province, most of which are small: the work is generally done by the ordinary district officials (Deputy Collectors and Sub-Deputies) with special establishments of Amins and Moharrirs. The Board's reports furnish the following information:—

	Expenditure.
1881-82	1,72
1882-83	1,33
1883-84	79
1884-85	82
1885-86	63
1886-87	1,23

Year.	Number of estates settled.	Revenue assessed.	Increase.
		Rs.	Rs.
1883-84	620	1,96,000	60,000
1884-85	796	1,68,000	25,000
1885-86	611	2,43,000	56,000

22. The Board have frequently remarked on the imperfect and unsatisfactory way in which these Settlements are conducted by officers who have had no special training, and who work on no uniform principle. The result has been that the work has been slowly and expensively carried out, and that Government has been involved in much litigation, the circumstances of some of which, such as that respecting the Khurda estate in Orissa and the Majnamuta and Jalamuta estates in Midnapur, have attained considerable notoriety. It is expected that if the work is placed under the charge of the Director of Agriculture, a considerable improvement in efficiency will be achieved.

23. The increase in the estimate for the current year is due to provision for the re-settlement of the large Banki estate in Cuttack. We understand that this will not be undertaken, but that the Angul estate will be begun and will cost as much. It is difficult to make provision in the Contract for an expenditure which varies so much from year to year. In the report for 1885-86 the Board state that 1,535 estates, with an estimated assessment of Rs 5,00,000, remain for settlement. An attempt has been made to supply us with a forecast of the expenditure on settlements which will fall in during the next five years: the information is not complete, but it is anticipated that there will be about 300 large estates to settle, with a revenue of about Rs. 3, 70,000, at a cost of about Rs. 4,43,000. The principal item in the cost is the settlement of the Banki and Angul estates, which is estimated at Rs. 3,50,000. The area of these estates is 120 and 900 square miles respectively, and is important enough to justify the employment of a special trained officer for its supervision. In the prospect of this large but remunerative expenditure, we think a sum equal to the figure of the present year (1,20) should be provided.

24. The cost (24) of the Director of Agriculture (whose present pay is Rs. 1,800 as a Collector of the second grade) and of his two Assistants (who are of the Deputy Collector grade), is entered under the Land Revenue head; his establishment (12) and a grant for agricultural experiments (12) are charged under Scientific and Minor Departments; so the total cost of the Department is 48. We have received a special reference on this subject from the Government of India, and shall submit a separate and detailed reply to it; but as particular mention is made in that reference of the Agricultural Department as being less demonostrably useful in Bengal than in other Provinces, we may say here that we do not find ourselves able to advocate the abolition of the Department. If the Cadastral Survey in Muzaffarpur is continued, such a step cou d not be thought of; but even if it is discontinued, we find that there are strong arguments for carrying out a Cadastral Survey and for keeping up an accurate Record of Rights in the extensive Government estates, and also valid arguments, though not perhaps so

strong, for similar work in the Wards' estates. Several instances have been adduced illustrating the abuses and the loss of Government revenue arising from the want of maps and records. Besides the large and numerous Government estates now under settlement, there are two immense tracts in the Jalpaiguri and Chittagong districts, respectively 1,900 and 2,500 square miles in area, the settlements of which will shortly expire, and which ought to be surveyed and settled on scientific methods, under an expert, unless Government desires to deal with its Bengal estates in a way which would not be allowed in any other Province. In the year 1896 the settlement of the Orissa Division will begin to fall in, and a great increase to the Land Revenue is expected from its revision, for which preparation should be made and officers should be trained for some years beforehand, so that the new assessments may take effect without delay. In short, the Government interests involved in this question are so large that we are satisfied that the cost of maintaining the Department will be abundantly recouped by the effect it will have on the increase of the Land Revenue.

25. The *Other charges* comprise the following:—

	1883-84.	1884-85.	1885-86.	1886-87, Budget.
Sub-divisional Establishments	1,11	1,12	1,23(a)	1,19
Management of Government Estates . . .	2,88	2,75	2,89	3,57
Malikana	88	1,56	1,40	1,68
Rents, Rates, and Petty Construction . . .	2	1	2	·1
TOTAL .	4,89	5,44	5,54	6,45

26. Under the second head the Budget seems always to be placed very high. As the amount should be only three quarters of the receipts (as explained in paragraph 13 above), it is sufficient to take three-quarters of 3,87, or 2,90 only. The Malikana is a mere refund of revenue received (part of it being separately credited under the same designation), and should be taken at the actual amount payable, that is for the present at 1,68.

27. The other charges therefore come in all to 5,78.

SALT.

28. *Revenue*.—The Provincial Salt Revenue consists of Rents of Warehouses, Fines, and Forfeitures, and Miscellaneous. The first head is the most important. It represents the receipts from bonding warehouses. These have decreased since the early part of 1883 in consequence of the general depression of trade, which has led to importers allowing their ships to lie in harbour, for months together, with their salt cargoes on board, rather than bond the salt and so clear the ships for the reception of homeward cargoes at the low rates of freight which have prevailed. A rise in freights, consequent on the revival of trade, would no doubt raise the receipts from this source to their old average. The figures since 1881-82 are—1,65; 1,00; 1,25 and 1,01. The Budget figure is 1,20, which is about the average of the last four years, and has been taken.

29. *Expenditure*.—This has been as follows:—18, 18, 21, and 18. The Budget provision is 19. Considerable modifications will be needed, and have been partially made, in the Provincial Salt Establishments in consequence of the transfer of the Orissa Salt administration to the Madras Salt Department.

(a) We understand that in the final accounts a part of this charge will be transferred to Excise, thus bringing the total down to that of 1884-85 or thereabouts.

It is therefore necessary to examine the details of the Budget provision, which are as follows:—

Division or District.	Establishments		Contingencies.	Total.	Committee's Estimate.
	No.	Annual cost.			
		Rs.	Rs.	Rs.	Rs.
Orissa	11	5,980(a)	1,545	7,525	..
Chittagong	23	3,060(b)	2,500	5,560	5,560
Burdwan	...	...	500	500	500
Presidency	2	792	750	1,542	750
Calcutta	20	2,580	2,283	4,363	4,863
Dacca	...	...	200	200	200
Total	...	...	...	20,190	11,873
Deduct—Probable Savings	...	..	...	1,190	873
		..	...	19,000	11,000

30. The Orissa establishments can be dispensed with in consequence of the transfer of the Salt administration of Orissa to the Madras Salt Department. They have, in fact, already been discharged or transferred to other duties. The Chittagong establishment appertains to the Salt bonding warehouse at that port. Provision is made under Contingencies for the up-keep of the buildings. The Calcutta establishments are separately noticed under the head of Customs (*vide* paragraph 70). Rs. 1,650 are provided under Contingencies for scales and weights for use in the weighment of salt by the Customs officers.

31. One Salt clerk apiece is allowed in the districts of Khoolna and of the 24-Pergunnahs in the Presidency Division. We have no information as to the duties on which the Khoolna clerk is employed. It is difficult to suppose that he can be needed. The 24-Pergunnahs clerk was formerly required on account of a small local manufacture of salt. This ceased, however, in 1881-82, and the stock on hand has since been disposed of. The abolition of the appointment was the subject of a correspondence between the Board and the Commissioner as far back as May last,—we have not heard with what result. Its retention cannot, we consider, be needed.

Government order No. 120, dated 12th January 1887.

32. The remaining expenditure is mostly on rewards to informers and on official postage for the transmission of periodical returns.

33. The Bengal Civil Estimates contain a provision of Rs. 40,000 under Imperial, which appears to be on account of Salt establishments in Orissa. We may note here that as the Orissa Salt administration has been transferred to Madras, it will not be necessary to repeat any part of this provision. Whatever expenditure may still be required should appear in the Madras Estimates.

STAMPS.

34. *Revenue.*—The Stamp revenue has steadily increased as shown below:—

Items.	1882-83.	1883-84.	1884-85.	1885-86.	1886-87, Budget.
General stamps	32,59	32,65	33,71	33,75	34 60
Court-fee stamps	85,48	86,93	93,64	95,09	95,30
Plain paper for use with court-fee	1,53	1,61	1,69	1,73	1,70
Impressing documents	24	48	51	1,67	50
Fines and penalties	32	38	34	30	33
Miscellaneous	8	8	2	4	13
Total	1,20,24	1,22,13	1,29,91	1,32,58	1,32,56

(a) Including an Inspector on Rs 150 per mensem.
(b) Including two Intendants costing Rs. 1,320 per annum.

35. The increase in 1885-86 under "Duty on impressing documents" was almost entirely due to a single item of receipt on account of probate of a will. Even allowing for this, it is clear that the Budget Estimate may safely be taken, pending the receipt of the Revised.

36. *Expenditure.*—The charges under Stamps have been as under:—

Items.	1882-83.	1883-84.	1884-85.	1885-86.	1886-87. Budget.	Committee's proposal.
Superintendence—						
Salary	19	16	16	...	18	5
Establishment	41	41	42	...	41	36
Contingencies	10	13	19	...	15	15
Total	70	70	77	78	74	56
Sale of General Stamps—						
Establishment	8	4	1	...	1	1
Discount	71	73	76	...	76	76
Miscellaneous	8	7	6	...	6	6
Total	87	84	83	83	83	83
Sale of court-fee stamps	1,16	1,19	1,21	1,25	2,21	1,21
Discount on plain paper	10	10	11	11	11	11
Stamp paper supplied from general stores	1,45	1,58	1,75	1,95	2,11	2,11
GRAND TOTAL	4,28	4,41	4,67	4,92	5,00	4,82

37. The Superintendent of Stamps is also Superintendent of Stationery, but the whole of his salary of Rs. 1,500 per mensem is charged to Stamps. He has a Head Assistant on Rs. 300 rising to Rs. 400 (*a*) and a Store keeper on Rs. 500 rising to Rs. 700. The latter officer gives security amounting to two lakhs of rupees. Both the Head Assistant and the Store-keeper work both in the Stamps and in the Stationery Departments.

38. The subjoined statement compares the monthly expenditure in the cities of Calcutta and Bombay on account of the supervision of Land Revenue, Customs, Stamps, Excise, and Assessed Taxes:—

Items.	Calcutta.	Bombay.
	Rs.	Rs.
Collector of Customs	2,000	2,000
Superintendent of Stamps and Stationery	1,500	2,500
Collector (*b*)	1,000	
Additional for Income Tax	500(*c*)	250(*d*)
TOTAL	5,000	4,750

39. The Collector of Bombay is already Superintendent of Stamps and Stationery, and in paragraphs 16-18 of our note on the Bombay Provincial Contract we have proposed that he should also discharge the duty of Collector of Customs. The case of Calcutta is somewhat different. There is no Commissioner of Customs, as in Bombay; and the Collector discharges duties in respect to the registration of the trade returns and to the periodical review of the course of trade of which the Bombay Collector is relieved by the Commissioner. The Calcutta Superintendent of Stamps and Stationery is charged with the supply of the whole of India except the Bombay and Madras Presidencies, Berar, and part of the Central Provinces. It appears to us doubtful, therefore, whether in Calcutta one officer could discharge the amalgamated duties which are now discharged by three, and which in Bombay are now performed by two,

(*a*) Besides allowances of Rs. 200 per mensem for supervision of the Form Store Department, and of Rs. 50 per mensem as conveyance allowance for visiting the Jail Press.

(*b*) An Uncovenanted Officer shown in the Estimates under Excise as Abkaree Superintendent.

(*c*) To be reduced to Rs 300 on the completion of the first assessments—*vide* paragraph 101.

(*d*) We have assumed, in paragraph 49 of our note on the Bombay Provincial Contract, that this allowance will shortly be withdrawn, together with the equal allowance granted to one of the Presidency Magistrates as Joint-Commissioner of Income Tax for the City of Bombay.

but which we have proposed should in future there be entrusted to one; but we can see no reason why, if the Collector of Calcutta (Abkaree Superintendent) is maintained for the discharge of his present duties, one officer should not undertake the supervision both of Customs and of Stamps and Stationery.

40. If our proposal is accepted (and we understand that it is approved by the Lieutenant-Governor), the head of the Department will be present in the Stamp Office for an hour or two only every day, instead of continuously during office hours. This will throw greater responsibility on the Head Assistant, but the present officer, who draws a salary of Rs. 600, ought, we think, to fill the post satisfactorily. The Lieutenant-Governor would, however, prefer to appoint to the post an official of a higher class on Rs. 1,000.

41. The effect of these proposals will be to reduce the provision under salaries, to which head the Head Assistant's pay should be transferred, to 5, and that under establishment to 36 (Rs. 40,668—4,800=35,868).

42. The pay of, and the amount of the security to be given by, the Store-keeper having been settled so recently as 1884, it is perhaps not desirable to re-open these questions at present. The amount of security required necessarily affects the amount of pay which must be given, for the investment of money in Government paper, in order to the furnishing of security to Government must bring in to the owner a lower rate of interest than this money could earn if employed in other ways. The security now required of the Store-keeper seems to us larger than is necessary under proper arrangements for the retention of the bulk of the stores in the personal custody of the Superintendent or under the joint custody of the Head Assistant. The Bombay Store-keeper, who is classed among the establishment of the Stamp Office, receives Rs. 300 per mensem only, though salaries in Bombay are on the average on a much higher scale than elsewhere in India. On the occurrence of a vacancy, therefore, in the appointment of Store-keeper in the Calcutta Stamp Office, we recommend the reconsideration of the pay attached to the office and of the security required from its incumbent.

43. The establishment consists, according to the estimates, of 52 clerks; but according to a list furnished to us in reply to one or four questions, the number is 53. The rates of pay average Rs. 40 per mensem, which appears reasonable. In the connected Stationery Office there are 72 clerks on average salaries of Rs. 43. There are therefore altogether 124 (or 125) clerks. In the Bombay offices the clerks are on the average somewhat better paid, but their total number is 41 only. No doubt the work of the Calcutta offices is much heavier than that of the Bombay offices, but we cannot but think that with a suitable organisation, there is considerable scope for economy. We think that the subject should be enquired into by some officer of experience in the organisation of office establishments.

44. The rates discount allowed upon the scale of court-fee stamps compare as follows with those of other Provinces:—

Bengal . . .	$1\frac{9}{16}$ per cent.	Madras . . .	1 per cent.
North-Western Provinces . . .	none.	Bombay . . .	2 „
Punjab . . .	$1\frac{9}{16}$ per cent.		

45. We considered the rates in Bombay very high, and we doubt also whether in the case of Bengal, so high a rate as $1\frac{9}{16}$ per cent. is necessary, where the scales are sufficient to give the licensed vendors a fair remuneration. In Bengal discount is given on all values of stamps up to Rs. 75, whereas in all other Provinces (except Assam where the rules are modelled upon the Bengal system) the limit is Rs. 50. We would make for Bengal the same suggestion as we made for Bombay, *viz.*, that the discount, if maintained at the present rate, should be limited to the values of stamps in ordinary use. The consumption of the one, four and eight anna values exhausts the greater part of the work that vendors have to do, and if only these, or perhaps a few other values also, were sold through vendors, the remaining and only occasionally-used values might be arranged for without more inconvenience than the public have at present to undergo, by a system which would not involve the loss of $1\frac{9}{16}$. per cent. of the value.

46. An allowance of Rs. 150 per mensem, as remuneration for the sale of stamps, is drawn by the Treasurer of the Presidency Small Cause Court, in addition to this pay of Rs. 200 as treasurer. We have dealt with this under the head of Law and Justice, to which the charge is debited (*vide* paragraph 165).

47. The establishments employed in the mofussil for the sale of stamps are as follows:—

Districts	Darogahs.	Mohurirs.
Patna	. 1 on Rs. 20—40	...
Dacca	. 1 „ „ 30—50 . . .	. 1 on Rs. 15
24-Pergunnahs		1 „ „ 30
Jessore		1 „ „ 20 - 40

Fixed commission (in two instances at Rs. 10 and in two at Rs. 2) is also paid to four vendors in different districts, some of whom appear to be the Nazirs of outlying Munsiffs' courts.

48. Enquries in the office of the Board of Revenue have failed to elicit the reasons for the employment of the Patna Dacca establishments. Those in the 24-Pergunnahs and Jessore were formerly charged under Land Revenue and escaped our notice until quite recently. We think that the necessity for the employment of all these establishments should be re-examined If no special stamp establishments are required in the other forty districts of the Province, it is difficult to see why they should be needed in these four. As regards the sale of stamps by the Nazirs of Munsiffs' courts, we remark that in some provinces the scale of stamps is a recognized duty of the ministerial establishments of the courts. We understand that this system was formerly in force in Bengal, and that the court establishments were relieved of the duty, only because it was represented that the work was so heavy as to need separate provision. But where the sale is so small that the ordinary discount does not afford adequate remuneration to a licensed vendor, and an officer of the court has, therefore, been required to assume the work, it may fairly be inferred that the work of the court must be so light that the Nazir has ample leisure to attend to the sale of stamps without interference with is other duties. There can, therefore, be no need to grant him additional remuneration The matter may appear trifling, but we notice it because the practice appears to be gaining ground of allowing officers additional remuneration for every little increase of work which they are required to undertake. In our opinion, the grant of such additional allowances is altogether opposed to the principles on which the public service should be conducted. Officers are paid by Government for their whole time, and except under very peculiar circumstances, additional remuneration should not be allowed to them for any functions, cognate to the ordinary duties of their offices, which Government may think fit to impose upon them.

EXCISE.

49. The Revenue and Expenditure are as follows:—

Revenue.

Heads and Items.	1881-82.	1882-83.	1883-84.	1884-85.	1885-86	1886-87, Budget
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
License and distillery fees and duties for the sale of liquors and drugs.						
License fees	59,65,338	61,25,564	66,09,857	63,59,436	58,21,680	61,69,000
Distillery fees	18,769	18,267	17,880	17,779	32,062	42,000
Still-head duty	9,63,491	10,50,067	10,52,781	9,66,111	10,85,454	9,09,000
Farm of drugs	9,73,550	10,81,962	11,46,601	11,42,401	11,02,551	11,36,000
Rent of toddy-trees	865	983	725	973	1,366	1,000
Total .	79,22,016	82,76,843	88,27,844	84,86,700	80,43,113	82,57,000
Sale proceeds of excise opium . . .	14,47,166	15,06,551	15,92,417	15,60,270	15,35,114	15,37,000
Fines, confiscations, and miscellaneous .	4,743	5,572	5,131	5,250	6,467	6,000
Total .	93,73,925	97,88,966	1,04,25,392	1,00,52,240	95,34,694	98,00,000

Expenditure.

Heads and Items.	1881-82.	1882-83.	1883-84.	1884-85.	1885-86.	1886-87. Budget.
Collectors', Commissioners', and Cantonment Magistrates' Establishments.						
Salaries.						
Abkaree Superintendent, Calcutta	12,000	14,702	12,000	7,153	10,800	12,000
Deputy Collectors	.....	.....	.....	.....	4,850	27,000
Sub-Deputy Collectors	.....	.....	.....	.....	4,909	14,400 (a)
Total	12,000	14,702	12,000	7,153	20,559	53,400
Establishment.						
Office establishment	29,217	39,174	64,037(b)	59,406	40,116	40,596
Establishment of the Calcutta Collectorate	.....	.....		27,140	44,912	46,260 + 48,000
Distillery establishment	1,24,950	23,162	14,402	17,330	29,830	25,770
District ditto	66,698	1,52,532	1,42,315	1,29,199	1,22,204	1,41,549
Total	2,20,865	2,15,868	2,20,754	2,33,075	2,37,062	3,02,175
Contingencies	28,426	24,128	25,668	27,601	33,540	12,875
Travelling expenses	11,713	13,218	13,871	20,839	21,689	23,263
						3,91,713
Add for rounding	.....	.....	.....	.....	.....	287
Total	2,73,004	2,67,916	2,72,293	2,88,668	3,12,850	3,92,000

50. The Bengal Excise revenue expanded with great rapidity during the period of the previous Contract. At the time the terms of the current Contract were under discussion, the Local Government pointed out the probability of a re-action in the event of unfavourable seasons, such as those of 1883—85 turned out to be, with the effect on the collections disclosed by the above figures. If there were no other causes in operation and likely to affect the Excise revenue, it might be anticipated that, with the return of favourable agricultural seasons, it would at least revive, even if it did not continue to expand with its former elasticity.

51. In the meantime, however, the Bengal Government saw reason to doubt whether the enhancement of the Excise revenue was not, at least to some extent, due to an increase of drunkenness among the people, which was promoted by the nature of the arrangements under which the Excise revenue was raised. In some quarters it was strongly maintained that this was the case; in others, while it was admitted that the licit consumption of intoxicants had increased, it was held with equal confidence that the total consumption was unaltered, or that, if increased, it had increased as a natural result of the improvement in the general condition of the people, not by reason of any of the modifications which had been from time to time made in the system under which the Excise Department was administered, and the manufacture and sale of intoxicants regulated.

52. The Commission appointed by the Bengal Government to enquire into the matter reported in the latter part of 1884. Their chief recommendations were that the sudder distillery system should replace the out-still system in all large towns; that where the out-still system was still maintained, the capacities of the stills and fermenting vats should be restricted so as to prevent undue competition with the sudder distilleries; that *minima* prices should be fixed for the sale of country spirits; that the hours of manufacture and vend should be restricted; and that the inspecting and detective staff of the Department should be largely increased.

53. Some progress has already been made towards carrying these recommendations into effect. Sudder distilleries have been re-opened in all the districts of the Patna and Orissa Divisions, except Muzaffarpur and in the Burdwan, Moorshedabad, Dacca, Monghyr, Bhagalpore, and Hazaribagh districts. A sudder distillery is also to be established next year at Muzaffarpur. The

(a) This includes the salaries of eight Sub-Deputy Collectors lately appointed, and is shown in the Civil Estimates, together with the sum of Rs. 48,000 in the margin of the column, as "Additional expenditure estimated by the Government of Bengal for reforms recommended by the Excise Commission."

(b) The charges of the Calcutta Collectorate Establishment were transferred to Excise from 1883-84.

proper limit to be fixed in each district for the size of the stills, and the upset prices at which the stills should then be put up to sale, are matters which can only be determined by detailed local enquiry. Considerable difficulty being anticipated in disposing of them, the system of limiting the size of the stills has for the present been experimentally introduced in the Patna district only. The question of the restriction of the capacity of the fermenting vessels is still under enquiry. The prescription of *minima* prices is a proposal which has met with much criticism. The plan is for the present being tried only in the Patna district.

54. The effect of these measures on the revenue of 1885-86 was not great, the arrangements for that year having to a large extent been completed before they took effect. There was a heavy fall of revenue in 1884-85 and again in 1885-86, but it is considered to have been due to unfavourable seasons and to distress arising from floods, especially in Behar and Northern Bengal, and also to the fact that in 1884-85 and 1885-86 there were no auspicious days for native marriages,—a circumstance which would, however, only affect Behar. The settlement of out-stills for 1886-87 was somewhat more favourable than that for 1885-86, contrary to what might have been anticipated. The estimate under the head of still-head duty decreased from 10,85 in 1885-86 to 9,09 in the Budget of 1886-87 Exactly the opposite result might have been expected from the re-introduction of sudder distilleries in the place of out-stills in the populous neighbourhoods abovementioned. The grounds on which the estimate was based cannot be ascertained It would appear to have been a mistake. On the whole, however, so far as can at present be seen, the Budget Estimate for 1886-87 was fairly accurate. The receipts from April to October compare as follows with those of the same period in previous years:—

1880-81.	1881-82	1882-83.	1883-84.	1884-85.	1885-86.	1886 87.
50,10	56,00	57,49	62,39	61,46	57,55	59,81

The details up to the end of September are shown in the margin in comparison with those of the preceding year. The receipts of the last five months of 1885-86 were 38,30. Should the collections improve in the last five months of the current year in the same proportion as they have done in the first seven months, they will amount to 40,34; and the whole Excise revenue of the year will be Rs. 1,00,15. It appears safe therefore to take the revenue at Rs. 1,00,00 pending the revised estimate.

	1885-86.	1886 87.
License fees	31,55	31,72
Distillery	15	28
Still-head duty	5,09	6,40
Farms of drugs	5,53	6,08
Excise opium	7,46	7 94
Fines, &c	3	4
Total	49,81	52,46

55. At the time the Budget was prepared the exact strength of the additional Excise establishments to be entertained had not been determined; and a lump provision was therefore made to admit of their expansion, as above shown (paragraph 49. The following is a brief statement of the additions which have been made to the Excise establishments up to date:—

i. Nine Special Deputy Collectors were appointed in 1885-86 for exclusive employment on Excise duty in the districts noted in the margin on the following salaries:—One on Rs. 400, two on Rs. 300, one on Rs. 250, and five on Rs. 200,—total Rs. 2,250 per mensem, or Rs. 27,000 per annum.

24-Pergunnahs.	Monghyr.
Dacca.	Gya
Moorshedabad.	Sarun.
Burdwan.	Chumparun.
Bhagulpore.	

ii. Nine Additional Sub-Deputy Collectors were also appointed in the same year, and two more in the current year,—total eleven,—for the special duty of supervising the sudder distilleries in six districts in the Patna Division and in Burdwan, Moorshedabad, Dacca, Monghyr, and Bhagulpore. Three of these officers draw Rs. 150, and eight Rs 100, each. The total annual cost of their entertainment is Rs. 15,000. They are aided by subordinate clerical and guarding establishments, the total annual mean cost of which is Rs. 9,666.

iii. Throughout the Province a district inspecting and detective agency has been organised in lieu of the Divisional Inspectors and Sub-Inspectors formerly employed. The strength of these establishments varies according to the locality. They usually consist of an Inspector on Rs. 50 to Rs. 100, or of a Sub-Inspector on Rs. 30 to Rs. 50, with. in either case, two or three peons. Their total cost amounts to Rs. 4,196 per mensem, not including the special establishment maintained in Rajshahye for the supervision of *ganja* cultivation at a monthly cost of Rs. 485, which is classed under Executive establishments. The establishments formerly employed cost Rs. 2,054-8 per mensem. There has therefore been an increase of Rs. 2,141-8 per mensem, or Rs. 25,698 per annum, under this head.

iv. The Executive and Sudder Office establishments have also been revised, and, where necessary, strengthened at an aggregate additional monthly cost of Rs. 1,271-8-8. The Executive establishment is that which is charged with the collections, where the monthly and other payments of licensees cannot be paid direct into a treasury, which assists in the settlement of the shops and which is in charge of the *ganja* warehouses and other miscellaneous duties

56. In 1884, before the Excise Commission sat, the establishments cost altogether Rs. 17,019 per mensem, or Rs. 2,04,228 per annum. Their present total cost is Rs. 23,451 per mensem, or Rs. 3,08,412 per annum. The expenditure under this head has therefore increased by the sum of Rs. 1,04,184 per annum. On the other hand, a decrease of about 20, as compared with 1885-86, appears in the Budget under the head of Contingencies, but as 12 of this decrease is due to an accidental omission to provide in the Budget for the contract contingencies of the Calcutta Collectorate, the actual decrease is only 8. Its effect is to reduce the additional expenditure recently sanctioned to about 96 in excess of the former standard.

57. It appears to us that the division of the district establishments into the executive, the office, and the inspecting and detective branches must tend unnecessarily to increase the total cost. There is no doubt, however, that judicious expenditure on the administration of the Excise Department is highly remunerative; and we therefore take the Budget provision *plus* 12 accidentally omitted, as the Contract figure. Now that the subject has attracted, and is receiving, the attention which it merits, it is more likely, we think, that the expenditure will increase than that it will diminish. In other Provinces it has been found profitable to appoint Commissioners of Excise, whose sole duty it is to control the Excise administration, both with the view of increasing the revenue and of so regulating the consumption of intoxicants that it may be as little as possible injurious to the well-being of the people. It appears to us that the creation of such an appointment would be advantageous in Bengal also. The Bengal Excise revenue is absolutely large; but, compared with that of Bombay or of Madras, it is relatively small. There would appear therefore to be scope for development. This is not the place for a detailed examination of the difficult and complicated question of Excise administration. We may, however, remark that the Bengal Government has not sought to apply any of those newer methods of Excise administration which in the Bombay and Madras Presidencies have so greatly improved the revenue, while at the same time distinctly decreasing the consumption of intoxicants. We propose, if time permits, to return to the subject and to deal with it more fully in a separate note.

PROVINCIAL RATES.

58. The principal receipt under this head is the Public Works Cess, of which the revenue has since 1882-83 been 35,51; 37,56; 36,97; and 38,04. The Budget for 1886-87 gives 37,97. The variations are not great, and we may take the Budget figure. The steady increase is due to re-valuations and re-assessments, now nearly complete. The charges of collection are paid by way of a contribution to the District Road Fund, which collects both its own and the Provincial cess.

59. Besides this cess, the only other item accruing to Provincial under this head is a levy upon estates under the Court of Wards. This is in two parts,—first a general rate, intended to pay charges for establishment which are shown under Administration and are stated in the Estimates of 1886-87 at Rs. 59,891, the actuals of past years being Rs. 51,000 or Rs. 52,000. These charges represent the clerical establishments only, namely, those employed in the offices of the Board of Revenue, of the Commissioners and of the Collectors; and the charges being thus limited, the Government has aimed at limiting the total proceeds of the rate to this figure. Accordingly, when recently two or three very large estates came under the Court of Wards, and the percentage rate produced a revenue of Rs. 96,000 in the Budget of 1886-87), orders were issued to reduce the rate so as to produce only an income equal to the charge.

60. A second rate of four annas per cent. is taken as a contribution towards the cost of Treasury Establishments, upon which, when an estate comes under the Court of Wards, extra work is necessarily thrown. The ordinary income from this rate is Rs 13,000, but the causes just referred to have raised it temporarily to Rs 24,000.

61. It will be seen from the above that these estates pay nothing whatever towards the cost of the superior officers, Collectors, Commissioners, and Board of Revenue, engaged in their management, though a very considerable portion of the time of these officers is occupied with Wards' work. A recently published statement (*Vide Gazette of India*, 16th January 1886) shows that fully one-eighth of the time of these officers (often as much as a fourth, or even more) is given to matters connected with Wards' Estates.

62. Now, it is certain that the land revenue of those estates is perfectly secure without bringing them under the Court of Wards; that is to say, it could at any time be realised by the sale of the estates. It is not therefore for the security of the revenue, but in the interest of the minor (to prevent dissipation of the estate) and in the interest of the good management of the estate itself, that charge of it is taken by the Court. And it is notorious that the result of management by the Court of Wards is in most cases a great, and in some cases an enormous, increase in the personal wealth of the proprietor. It seems to us not only not unfair that the estates should pay their proportion of the cost of the officers thus occupied in their management, but most reasonable that, in the interest of the general tax-payer, they should be called upon to do so. The Secretary of State raised the question in 1879 (*vide* the papers last quoted), and though the proposal was dropped, this seems to have been less by reason of its being unacceptable in itself, than because the discussion of it by the Board of Revenue eventuated in a proposal for a special paid management, outside the ordinary work of the Revenue Officers of Government. We concur in the objections made to this form of the proposal, but we think that the question should again be opened, whether a properly regulated contribution out of the revenues of the estates should not be paid to Government in respect of the services of the Revenue Officers; and the Government of Bengal is also prepared to re-discuss the question.

63. The amount which should be paid by the Wards' Estates may approximately thus be calculated—

		Annual cost. Rs.
1	Member of the Board of Revenue	48,000
1	Secretary of the Board of Revenue	30,000
9	Commissioners of Divisions	3,10,000
36	Collectors of Districts	8,37,000
8	Deputy Commissioners	1,52,000
	Total	13,77,000

64. One-eighth of this is Rs. 1,72,000; and we suggest that this amount should be levied from the estates, in addition to the existing establishment rates which aggregate about Rs. 72,000. The whole demand, Rs. 2,44,000, comes to only 4 per cent. on the collections of Wards' Estates, though in actual rating the smaller ones would probably be made to pay more and the larger ones less. The particular charges of establishments employed upon and belonging to individual estates are of course directly charged to the estates themselves, and

are outside the question of charge for the employment of the time of the officers above named. We deal separately with the question of the cost of the Legal Remembrancer's services.

65. We cannot, pending the settlement of this question, assume in the new Contract any higher rate of levy than Rs. 72,000, the amount of existing rates.

CUSTOMS.

66. *Revenue (Provincial).*—The Provincial Customs Revenue consists of warehouse and wharf rents; of fees for the registration of cargo boats and for the attendance of preventive officers on holidays and after the usual hours and for longer periods, and in larger numbers at a time, than those for which, under the Customs Act, their services are granted without charge; and of sale proceeds of under-valued goods. The receipts from fees have decreased from 88 in 1881-82 to 51 in 1885-86. The Budget Estimate of 1886-87 is 57, which is taken.

67. A proposal has been made by the Chamber of Commerce to abolish special fees for the attendance of preventive officers on holidays and after hours. If this is accepted (*a*), the receipts from this service will be nearly extinguished. Extra work can, however, hardly be required of the Preventive Establishments without extra payment; and we can see no reason whatever why, as the law in fact prescribes, those persons who are convenienced by their attendance should not pay for it.

68. *Expenditure.*—The subjoined table exhibits the expenditure under Customs since 1881-82:—

	1881-82.	1882-83.	1883-84.	1884-85.	1885-86.	1886-87, Budget.
CALCUTTA—						
Salaries	60	38	31	35	34	33
Establishment	1,72	1,37	1,01	1,03	1,03	1,07 (*b*)
Preventive Establishment	3,51	3,00	2,73	2,70	2,73	2,70 (*c*)
Wharf ditto	45	27	23	27	26	27
Miscellaneous	17	13	16	22	14	20 (*d*)
TOTAL	6,45	5,15	4,44	4,57	4,50	4,57
BALASORE—						
Establishment	2·7	2·8	3·1	2·0	2·1	2·8
Preventive Establishment	5·1	5·3	5·0	5·9	5·8	5·3
Miscellaneous	·6	·5	1·7	1·5	·4	·7
TOTAL	8·4	8·6	9·8	9·4	8·3	8·8
CHITTAGONG—						
Salaries	7·1	7·2	7·2	7·2	7·2	7·2
Establishment	5·0	4·9	4·7	4·8	4·6	4·8
Preventive Establishment	8·6	8·9	8·8	8·7	8·4	8·3
Wharf ditto	·6	·6	·6	·6	·6	·6
Miscellaneous	1·1	2·0	1·0	1·2	1·2	1·2
TOTAL	22·4	23·6	22·3	22·5	22·0	22·1
CUTTACK—						
Establishment	5·8	5·7	5·6	5·8	5·5	5·8
Preventive Establishment	1·2	1·3	1·2	1·2	1·4	1·3
Miscellaneous	·1	·2	·2	·1	·1	·3
TOTAL	7·1	7·2	7·0	7·1	7·0	7·4
DACCA (NARAINGUNG)	1·0	·9	·7	·7	1·0	·9
PURI—						
Establishment	1·4	1·4	1·5	1·4	1·4	1·4
Contingencies	·2	·4	·2	·3	·3	·3
TOTAL	1·6	1·8	1·7	1·7	1·7	1·7

(*a*) Since writing this, we have learned that the Lieutenant-Governor has declined to accede to the request of the Chamber of Commerce for reasons similar to those which we have expressed.
(*b*) Besides Rs. 12,600 under Stationery and Printing.
(*c*) Besides Rs. 580 under Salt
(*d*) Besides Rs. 2,282 under Salt

The Port of Calcutta.

69. After the abolition of the major part of the Customs duties in 1882, the question of reducing the establishments was fully considered, with the result that, as above shown, large reductions were made in the Port of Calcutta, while the establishments maintained at the minor ports were left intact.

Reductions in 1882.

70. The subjoined table compares the former and present strengths of the Calcutta Customs Establishments :—

Designation.	Former strength.			Present strength.		
Salaries.	No.	Rs.	Rs.	No	Rs.	Rs.
Collector	1	3,000		1	2,000	
Deputy Collector	1	1,600		...	..	
Assistant Collector, at Rs. 600—1,000	1	1,000		1	680	
			5,600			2,680
Establishment.						
Appraising establishment—		Mean pay			Mean pay.	
Appraisers and examining officers	22	6,240		9	2,077	
Clerk	1	62		...	...	
Servants	11	66		6	36	
Import Department—						
Superintendent and Deputy Superintendent	2	700		2	637	
Assistants	23	1,265		14	707	
Servants	2	12		2	12	
Bonding Department—						
Supervisor and Assistants	5	715		...	...	
Servants	3	18		...	...	
Accounts Department—						
Superintendent and Deputy Superintendent	2	700		2	725	
Assistants	10	500		12	625	
Servants	6	38		8	50	
Cash Department—						
Cashier and Deputy Cashier	2	387		2	312	
Assistants	16	545		12	384	
Servants	9	58		9	58	
Export Department—						
Superintendent and Deputy Superintendent	2	700		2	687	
Assistants	12	6 7		12	614	
Servants	2	13		4	25	
Miscellaneous Department—						
Superintendent and Assistants	7	632		9	646	
Servants	26	180		26	180	
Statistical and Publication Department—(a)						
Superintendent and clerks, &c.	46	2,085		46	2,085	
Servants	3	23		3	23	
			15,566			9,883
Preventive Establishment.						
Superintendent	1	933		1	933	
Inspectors	6	2,525		8	3,075	
Preventive officers	137	22,750		100	16,050	
Servants	35	220		35	220	
Boat Establishment	15(b)	833		150	1,027	
Steam-launch establishment	14	230		14	230	
Steam-launch coal, sundries, &c.	...	546		..	546	
Dhooney office establishment	4	54		3	27	
Temporary establishment	...	3,092		...	876	
Sulkea Salt Golahs establishment—(c)						
Clerks	2	65		3	89	
Servants	18	122		17	126	
Temporary establishment	6	36		6	36	
			31,406			23,235
Wharf Establishment.						
Supervisor and Assistant Supervisors	3	625		1	225	
Officers and weighmen	39	2,785		20	1,552	
Servants, &c.	41	255		18	116	
			3,665			1,893

(a) Half the cost of this Department is now charged under Stationery and Printing.

(b) This is the number of boat's crews, not of hands.

(c) This establishment is charged to Salt.

71. The reductions under the head of Salaries need no comment. Those under Establishment were under the sub-heads of Appraising Establishment, Import Department, and Bonding Department. The Bonding Department appears from the above statement to have been abolished. It is still maintained, however, but has been amalgamated with the Account Department, which will be seen to have been slightly strengthened. Some decrease was effected in the Cash Department. The Export Department remained unaffected, save by some slight changes in the rates of pay, made in pursuance of the general re-grading of the establishments which was effected in connection with the reductions. The Miscellaneous (that is, the Correspondence) Department was apparently somewhat strengthened, but in fact was merely re-arranged to correspond with the number of hands actually employed in it, some of whom had been drawn from other branches. The duties of the Statistical and Publication Department being unaffected by the abolition of the Customs duties, no reduction of its strength was found possible.

Comparison with the port of Bombay.

72. The expenditure in Calcutta on Customs Salaries and Establishments is much higher than the similar expenditure in Bombay, the trade of which port may be taken as being equal to that of Calcutta. The subjoined statement compares the two ports in these respects:—

	Calcutta.		Bombay.	
	No.	Cost.	No.	Cost.
		Rs.		Rs.
Salaries	2	32,690	4	40,900
Appraising establishment	9	22,212	11	19,000
Clerks and servants	169	97,200 (A)	77	27,500
Total	180	1,52,102	92	87,400

73. The difference in favour of Calcutta, as regards the numbers shown under the head of Salaries, is partly explained by the fact that one officer (the Import Supervisor, on Rs. 350 to Rs. 550) who exercises the powers of an Assistant Collector, is provided for under Establishment. The Export Supervisor also, on Rs. 350 rising to Rs. 450, may be fairly classed with the Bombay Assistant Collectors on Rs. 350, Rs. 450, and Rs. 550.

74. On the other hand, in order to make the comparison fair, the following additions should be made to the cost of the Customs Establishments of the port of Bombay:—

	Per annum.
	Rs.
Office of the Reporter-General of External Commerce, charged with the preparation of the Trade Returns of the Province, a duty which is discharged by the Calcutta Customs Collector for all the Bengal ports, thirty-four clerks and four servants, costing	18,900
Share of the Central Account Office of thirty clerks and fourteen servants maintained in Bombay, at an annual cost of Rs. 20,500 for the compilation of the accounts of the Customs, Salt and Opium Departments, say	5,000
	23,900

(a) Including Rs. 12,600, being the share of the cost of the Statistical and Publication Department, which is debited in the Accounts under 30, Stationery and Printing.

75. Making the adjustments indicated above, the comparison between the two ports will stand as under:—

	Calcutta.		Bombay.	
	No.	Cost.	No.	Cost.
		Rs.		Rs.
Salaries	4	44,690	4	40,900
Appraising establishment . . .	9	22,212	11	19,000
Clerks and servants.	167	85,200	126	51,400
Total .	180	1,52,102	141	1,11,300

Assistant Collectors and Appraisers.

76. The excess in Calcutta under the head of Salaries is due to the fact that the Assistant Collector draws a salary of Rs. 600 rising to Rs. 1,000, while the Senior Assistant Collector in Bombay receives only Rs. 550 per mensem. The strength and rates of pay of the Calcutta appraising staff are shown in the margin. The Bombay establishment consists of eleven hands on salaries varying from Rs. 250 to Rs. 80 per mensem. We are not prepared to say that in either case these establishments are unnecessarily strong; but considering that Bombay is a much dearer place in which to live than Calcutta, we are decidedly of opinion that the scale of the salaries of the Assistant Collector and of the appraising establishment at the latter port should be re-considered in view to early and considerable reductions.

2	Appraisers, at . .	Rs 350—20—450
2	„ „ . .	„ 250—20—350
(a)	(Horse allowance .	„ 50)
1	Appraiser, at . .	„ 100—20—200
2	Examiners „ . .	„ 70 rising to 125
2	„ . .	„ 50 „ 70

(a) This allowance should properly find a place in the Civil Travelling Allowance Code. It is divided equally between an appraiser and the Superintendent of the Bonding and Account Department, who are jointly charged with the supervision of the private bonded warehouses in the town.

Clerks and Servants.

77. Both in respect to numbers and to rates of pay, the Calcutta Establishments of clerks and servants are greatly in excess of those maintained in the port of Bombay. The trade of the two ports being approximately equal in volume, we are unable to see any reason for this disparity. On the contrary, bearing in mind the very large numbers in Bombay of entries and clearances of small native craft, to which there is no parallel in Calcutta, we should have thought that smaller establishments would have sufficed for the record of transactions in the latter than in the former port. Without an accurate knowledge of the systems under which the Customs Departments of the two ports are worked, we are not in a position to say that the Calcutta expenditure should be reduced by a given amount, or at all. The additional expenditure in Calcutta certainly demands enquiry, however; and as the matter can only be effectively dealt with by an expert, we suggest the deputation to Bombay of a Bengal officer thoroughly familiar with the Calcutta Customs Department to study the Bombay Customs system, and his subsequent employment on the revision of the Calcutta establishments by the light of the information he would thus have obtained. The cost of the deputation of such an officer would not be great, and it seems to us more than probable that the economies which he would be able to suggest would be considerable.

78. The Preventive Establishment of the port of Calcutta is entered in the Budget of 1886-87 as costing 2,70, besides a separate provision of Rs. 2,580 under Salt. Its strength and cost are shown in detail in the margin. The temporary establishment consists of Preventive officers from time to time employed, at the discretion of the Superintendent, when the number of ships in port with dutiable goods on board is too great to admit of their all being served by Preventive officers of the permanent establishment. The temporary officers are borne on a regular roster, and are socially men of the same class as the permanent officers. They now number 48. They are paid at the rate of Rs. 100 a month during the time of their actual employment only. The cost of their employment was 17 in 1884-85, and 19½ in 1885-86. On the other hand, the sums noted in the margin were credited to Government in those years as fees for the attendance of extra officers and as "demurrage fees," that is, as payment under section 71 of the Sea Customs Act (VIII of 1878) for the services of officers detained on board ships for longer periods than the law requires the free grant of their services.

Preventive Establishment.

1	Superintendent	on Rs. 800 to Rs. 1,000
1	Inspector	" " 450
7	Inspectors	" " 300 to Rs. 400
2	Officers	" " 300
4	"	" " 275
6	"	" " 250
6	"	" " 225
10	"	" " 200
12	"	" " 175
16	"	" " 150
24	"	" " 125
20	"	" " 100
100		

53	Clerks and servants, per annum	Rs. 4,122
150	Boat Establishment "	" 16,281
	Temporary ditto "	" 10,000
26	Sulkea Golahs (Salt) Estabt.	" 2,580
1	Surgeon "	" 600

	Rs
1884-85	39,963
1885-86	31,532

79. The whole question of the duties and necessary strength and rates of pay of the Preventive Establishments of the port of Calcutta was very carefully considered in 1882. Their most important duty is the supervision of the discharge of salt cargoes, the great number and dutiable value of which necessitates the maintenance both of a stronger and of a more costly force than at Bombay. The local officers are of opinion that no reduction is possible in the strength of this establishment, and we are not prepared to disagree with them.

Wharf Establishment.

80. The Calcutta Wharf Establishment consists of twenty-one wharf officers and eighteen servants. The Supertendent draws Rs. 225 per mensem, and his Assistants from Rs. 20 to Rs. 125. The establishment is charged with the duty of watching the egress of goods from the Custom House gates and jetties, and with the custody of goods deposited in the Custom House sheds. Its total cost varies from 22 to 27 per annum, according to the state of the trade of the port, which sometimes necessitates the entertainment of temporary additional hands.

81. It appears to us that this is a larger expenditure than is justified by the facts of the case. The establishment is mainly employed at the jetty gates. Now, goods landed on the jetties are in the first instance subject to some scrutiny by the preventive patrol They are then taken into the Port Commissioners' sheds, where a record is taken of them for the purpose of the levy of the port dues and where they are examined by the Appraising Establishment. On removal under pass, they are subject to scrutiny at the gates, both by the Customs Wharf Establishment and by the gatemen maintained by the Port Commissioners. Some examination at the gates is certainly necessary; and as the only detailed check applied up to that point has been that of the Port Commissioners' officers in the sheds, the scrutiny at the gates should be conducted by the Customs Department. But we do not see any need of a double examination at the gates. We would suggest that arrangements might be made with the Port Commissioners for the withdrawal of the establishments which they maintain to guard the jetty gates and for the performance by the Customs Wharf Establishment, on the payment by the Commissioners to Government of such a reasonable contribution as may be agreed upon, of the duty of making the examinations and of keeping the registers, if any, required for the purposes of the Port authority. We find that the Port Commissioners spend about Rs. 10,000 a year on their Jetty Gate Establishment. If, therefore, the arrangement we suggest could be carried out, a saving of the whole, or of the greater part of that sum, might be effected.

The Port of Chittagong

82. The Customs Establishment of the Port of Chittagong is constituted as follows:—

	Per annum.
	Rs.
Establishment—	
1 Collector	7,200
21 Clerks and servants	3,732
9 Boat establishment	780
Temporary establishment	270
Preventive Establishment—	
3 Inspectors	2,880
10 Preventive officers	4,080
14 Boat establishment	1,152
Temporary establishment	200
Wharf Establishment—	600

83. Including contingencies, the Budget estimate of the current year amounts to Rs. 22,150.

84. The trade of the port is considerable. The following statement exhibits its details and total amount in 1885-86:—

Trade of the Port of Chittagong in 1885-86.

		Quantity.	Value.	Duty collected
			Rs.	Rs.
Foreign Import Trade—				
Arms and ammunition		.....	124	1,595
Liquors	Gals.	705	3,077	
Salt	Ind. mds.	2,68,901	1,57,341	5,76,096
Other articles		.....	66,735	.....
Foreign Export Trade—				
Rice	Cwt.	629,869	25,87,430	1,60,749
Other articles		..	54,79,965	.....
Coasting Trade, Import and Export		.....	1,20,93,139	.....
	Total	.....	2,08,87,811	7,38,350

85. In addition to the Customs Establishment there is a Port Officer and Conservator at Chittagong on a salary of Rs. 470 including house-rent, with an establishment of 47 hands costing Rs. 690 to 695 per mensem, exclusive of Pilotage and Light-house establishments and of the Health Officer of the port. The total cost of the Port Establishment is therefore nearly Rs. 14,000 per annum. There is also a Salt Establishment (under the Customs Collector) consisting of two Intendants costing Rs. 1,320, and of twenty-one servants costing Rs. 1,740 per annum. The annual cost of the Port, Customs and Salt Establishments, taken together, is about Rs ·37,900, or Rs. 179 per lakh of trade.

86. The number of vessels which entered at and cleared from the port was as follows in 1885-86:—Steam 249, Sailing 1,156; total 1,405 We have not at hand the means of comparing the navigation statistics of other ports of similar importance with those of Chittagong. The port expenditure of Chittagong appears very high, however; and we cannot but think that it might be reduced. It may be argued that it falls on the Port Fund and therefore does not affect the Government. But this is not so. About Rs 1,860 per annum out of the total expenditure of the port is charged to Marine. We can see no reason for this, and think that the whole charge should fall on the Port Fund. We

have therefore made a reduction of 2 under Marine on this account (*vide* paragraph 224).

87. The extent of the dutiable, chiefly salt and rice, trade of Chittagong necessitates the employment of a strong Preventive force, especially as the transactions are much heavier at some time of the year than at others. We are not prepared to say that the Preventive Establishment is too large or needlessly costly, though we think the question should be re-considered in the light of the experience gained since the abolition, in 1882, of the major part of the Customs duties. But it seems to us that the Customs Office Establishment, including the Collector, is unnecessarily large and expensive, considering the amount of work to be done, which depends more on the volume of the trade than on the quantities of dutiable goods to be passed. The trade of the port of Coconda may not unfairly be compared with that of Chittagong. Including the articles marginally noted, it amounted in 1884-85 to 174 lakhs. The strength and pay of the Customs Establishments of the two ports compare as under:—

Liquor, gallons 2,744.
Rice, cwt. 123,435.

	Chittagong.		Coconada.	
		Cost.		Cost.
	No.	Rs.	No.	Rs.
Collector	1	600	.....	.....
Superintendent	.....	.....	1	100
Head clerk	1	50 to 80	1	25
Second "	1	25 " 30	1	20
Third "	1	20 " 25	1	15
Import "	1	25 " 40	.....	.....
Assistant "	1	15 " 20	.....	.....
Export "	1	20 " 30	.....	.....
Cashier	1	15 " 20	1	10
Duftry	1	7	.....	.....
Peons, at Rs. 6	12	72	8	48
Sweeper	1	3	1	5
Weigher	.....	.....	1	7
Total ...	.....	852 to 927	.....	257

88. At Coconada also there is a Port Officer (on Rs. 350), but no Salt Establishment. At Coconada the shipping (except native craft) lie about 4½ miles from the Custom House: at Chittagong, we believe, the Custom House is only about a mile and-a-half from the anchorage. We have no information as to the details of the Coconada Port Officer's Establishment, but believe it to be far smaller than that of Chittagong. Whatever its size and cost, the Port Fund pays for the whole of it.

89. Both Coconada and Chittagong are the head-quarters of the Collectors of the respective districts. Chittagong is stated to be a very heavy district, but the Godavari district is far heavier. The population, &c., of the two districts are compared in the margin. The land tenures and land revenue duties of the Collectors are not dissimilar. As the Collector of the Godavari district can find time to supervise the Customs of his district, so that it suffices to place an officer on Rs. 100 per mensem in immediate charge, it is not clear why the Chittagong Collector cannot do the same. If it is found that the Collector of Chittagong cannot find time for the supervision of the direct management of the Customs of his district by an officer of the standing, say, of a Sub-Deputy Collector, we would suggest that a saving might at least be effected by a plan which has already been adopted with success in several of the subordinate ports of Burma and of the Madras Presidency, namely, by the amalgamation of the offices of Customs Superintendent and Port Officer. An arrangement of this kind appears to have been in force in Chittagong from 1860 to 1879. We have not been informed of the reasons for its discontinuance.

	Population.	Revenue from all sources.
Chittagong	1,132,341	About 23¼ lakhs.
Godavari	1,795,369	" 56¼ "

90. The subjoined statement shows the Customs establishments maintained at the Orissa ports and at Naraingunge in Dacca :—

The minor ports.

	Balasore		Cuttack (False Point).		Naraingunge.		Puri.	
	No.	Annual cost.	No.	Annual cost.	No.	Annual cost.	No	Annual cost.
Establishment.		Rs.		Rs.		Rs.		Rs
Superintendent	..	... ..	1	1,800	...	.....	..	.....
Assistant Superintendent	..	... ..	1	1,200	...	.....	...	...
Clerks and servants	6	2,040	5	1,668	2	432	1	720
Boat establishment	7	768	10	1,176	2	156	..	.....
Preventive Establishments.								
Preventive officers	6	3,840	3	1,260	...	.....	1	600
Servants	8	480	...	.....	...	.....	2	120
Boat establishment	5	624	...	. ...	...	.....		.....
Temporary establishment	..	380	...	.....	.	.....	...	.....
Miscellaneous	..	678	..	344	...	312	...	300
Total	32	8,810	20	7,448	4	900	4	1,740

91. Under the head of Balasore are included the establishments both of that port and of the Dhamra river (Chandbally), the latter being supervised by a Sub-Deputy Collector, who receives an additional allowance of Rs. 50 per mensem for this duty, which appears not to be debited under the head of Customs. There is a Port Officer on Rs. 300, with an establishment costing Rs. 49 per mensem, in charge of Balasore and Chandbally; and the False Point Superintendent of Customs draws Rs. 250 per mensem from Port Funds, and has establishments costing Rs. 289 and Rs. 50 per mensem respectively, as Port Officer of False Point (Cuttack) and Puri. Assuming the cost of the latter in his capacity of Port Officer to be divided between the ports supervised by him in the proportion of three-quarters to False Point and of one-quarter to Puri, the annual cost of the establishments of the Orissa ports is as follows :—

	Customs	Port Funds.	Total.
	Rs.	Rs.	Rs.
Balasore and Chandbally	8,732(a)	4,188	12,920
Cuttack	7,104	5,718	12,822
Puri	1,440	1,350	2,790

92. The value of the trade of the Orissa ports in 1885-86 is shown below :—

		Balasore.	Cuttack.	Puri.
		Rs.	Rs.	Rs.
Foreign	Imports	...	55,804	...
	Exports	3,26,147	21,02,481	1,56,485
Coasting	Imports	77,77,123	1,19,432	8,609
	Exports	38,73,939	8,35,433	1,96,570
Total		1,18,77,209	31,13,150	3,61,664

93. The duty levied was—

	Balasore.	Cuttack.	Puri.
	Rs.	Rs.	Rs.
On Imports (Liquors and Salt)	...	13,620	...
„ Exports (Rice)	29,448	14,425	11,831
Total	29,448	28,045	11,831

(a) Including the Sub-Deputy Collector.

94. The cost of working these ports amounts, therefore, to Rs. 109, Rs. 414, and Rs. 775, respectively, per lakh of trade, and absorbs 41 per cent. of the Customs duties collected. Similar small ports on the Madras Coast are worked at far lower cost. In addition to this, it may be noted that the port dues levied at Balasore have in past years been so indequate to cover the expenses of the port that it has been necessary for Government to aid the Port Fund by a recurring special contribution as shown in the margin. Endeavours are now being made to create an equilibrium between income and expenditure by increasing the port dues from 6 annas per hundred maunds to 2½ annas per ton in the larger, and 2 annas per ton in the smaller, ports of the Balasore district. The effect on trade of this increase remains to be seen. It appears that the Chamber of Commerce have objected to it, and have suggested, as an alternative, a reduction of expenditure.

	Rs.
1883-84	6,000
1884-85	12,000
1885-86	6,500

95. There can be no doubt, we think, that the Chamber of Commerce are right in holding that expenditure should be reduced. Its present scale appears to us extravagant. From all three districts there is a considerable export of rice, which must be watched. Some sort of a preventive establishment is therefore a necessity, especially at Balasore, whence the export is largest and where ships engaged in the Foreign trade do not enter the river, but remain outside at a distance of fourteen or fifteen miles from the Custom House. Where, however, there is but little work, as at Puri, it appears to us that the duties of Superintendent or Head Customs Clerk and of Preventive Officer might well be amalgamated. At Puri, which is a mere open roadstead, we cannot see that there can be any need whatever of the services of a Port Officer. The duties of the Cuttack Port Officer might therefore be confined to False Point. The trade of False Point appears to be declining, or rather to be in course of diversion to Chandbally. Considering the inhospitable nature of the locality, we would not reduce the pay of the combined office of Port Officer and Customs Superintendent below that now drawn, but we would dispense with the Assistant Superintendent, for whom there would be no need if the Superintendent had no duties elsewhere in his capacity of Port Officer of Puri. The Balasore Customs Clerks draw what seems to us to be the high average of Rs. 40 per mensem. The allowance of Rs. 50 per mensem now drawn by the Chandbally Sub-Deputy Collector for the supervision of Customs should certainly be withdrawn. We do not understand why it was granted. It is hardly possible to conceive a charge more exactly belonging than that of Customs to the class of duties for which Collectors and their Subordinates draw their salaries. It should certainly, therefore, not carry with it an additional allowance. The Balasore Port Officer being in charge of several ports could not undertake the supervision of the Customs at any of them.

96. The reductions we recommend would cause a saving of Rs. 3,060 per annum, as shown in the margin. There should also be some saving by the reduction of the pay of the clerks in Balasore, but we are unable to estimate it and have not taken it into account in framing the Contract.

	Rs.
False Point.	
Assistant Superintendent	1,200
Preventive officers	1,260
Puri.	
Preventive officer	600
	3,060

97. No reductions suggest themselves to us as feasible in the Port of Naraingunge.

98. Pending the result of the enquiries and revisions which we have recommended, the only savings for which we can take credit are those shown in paragraph 96. Their deduction from the budget provision leaves the future requirement under Customs expenditure at Rs. 4,95.

ASSESSED TAXES.

99. *Receipts*—The original estimate of the income tax was 36 lakhs, but it is now believed that the collection will amount to 38 lakhs. We take the latter figure pending the revised estimate.

FORESTS.

100. *Expenditure.*—The cost of collecting the license tax fell gradually from 96 to 90: the original estimate of the expenditure for the current year was 3,65, but the cost of the establishments actually sanctioned by the Government of Bengal was only 2,80. The Board divided the districts thus: 7 first class, 18 second class, and 19 third class. Every district had a special assessor appointed to it, while the first class districts had in addition two assessors, and second class districts had one, for six months. Each assessor and each Collector of a district had a clerk and one or two peons. For next year it is proposed to allow one Assessor for each district with a clerk and two peons, and a clerk to each Collector's office, and the cost of the forty-four districts is estimated at 1,60.

101. For Calcutta a special establishment was sanctioned. The Collector of Calcutta who used to receive an allowance of Rs. 250 for license tax work, had his allowance raised to Rs. 500: and six assessors were appointed, with a large establishment of clerks. In future it is proposed to reduce the Collector's allowance to Rs. 300, with three assessors and a smaller establishment, costing altogether about Rs. 35.

102. The establishment in the Board's Office costs Rs. 6,000 for collecting and tabulating the figures and preparing the annual report. An officer of the grade of Collector was appointed Commissioner of Income Tax for one year on an extra allowance of Rs. 300, but we understand that the Lieutenant-Governor does not propose the continuance of this appointment.

103. Altogether the estimated expenditure may be taken at Rs. 2,00. We are inclined to think this rather high and to doubt if in the smaller districts there will be work for one assessor for the whole year, but we believe that if the establishment is reduced too low, the collections will fall off in a still greater degree, and we think it safer to accept the forecast of the Local Government. We propose, however, that the work now done by the Excise Inspectors (or Sub-Inspectors) of whom there is one in each district, on salaries ranging generally from Rs. 50 to Rs. 100, should be thrown on the assessors; this suggestion is accepted by the Local Government, and will effect a saving of about Rs. 30. We therefore place the contract figure under the head of Income Tax at Rs. 1,70.

104. The Forest revenue and expenditure for past years has been as follows:—

	1881-82.	1882-83.	1883-84.	1884-85.	1885-86.	1886-87. Latest estimate.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Revenue . . .	6,34	6,94	6.94	5.71	5,97	6,80
Expenditure . . .	3,95	3,82	3.88	4,11	3,70	4,60
Net . . .	2,39	3,12	3,06	1,60	2,27	2,20

105. The high revenue figures of 1882-83 and 1883-84 arose from the supply of sleepers for railways made in those years—a business which has since been falling off.

106. More than half of the revenue comes in from the Sunderban forests (firewood and timber supplied to Calcutta and surrounding regions). Those forests account for 3,86 out of the 6,80 shown in 1886-87, and a considerable improvement is expected shortly in consequence of measures being taken to improve the inspection. The Chittagong forests are also productive, giving 1,04 out of the 6,80. In both of these cases there is a comparatively small expenditure. The Darjeeling sub-division produces a revenue of Rs. 49,500, which is gained almost exclusively by the supply of firewood to Darjeeling and its neighbourhood.

107. The only dealings in timber in the Sub-Himalayan ranges are the export of timber from Buxa to Dacca. After the trees have been logged and the logs exported by water, the only use that remains for the short ends is for the small-sized sleepers used in State Railways. But though the Northern Bengal Railway has an almost unlimited use for such sleepers, we are informed that the Railway and the Forest authorities have not always been able to come to an understanding for their delivery and purchase, although it is obviously to the advantage of the Provincial finances that the two Departments should co-operate in the matter of supply and demand. If the Railway can buy sleepers, say at Rs. 1-12, and the Forest Department can sell its sleepers elsewhere for Rs. 2, they would each gain by acting independently. But there is

obviously no economy in saving four annas per sleeper in the Railway Department, if the result is that the Forest Department logs have to rot unsold.

108. The other operations of the Forest Department are at present for the most part expenditure only. In the Darjeeling and Jalpaiguri forests working plans are being prepared, pending which it is not considered advisable to cut timber. On the south-west frontier and in Orissa some forest tracts have recently been occupied, and are being demarcated and settled. There being no special settlement establishment, the settlement has cost nothing to the Forest Department.

109. The establishment of the Department was fixed in 1883, the increase then permitted being in the lower grades only. The maximum then fixed is being gradually worked up to. Thus the establishment charges have risen from 1,49 in 1881-82 to 2,19 in 1885-86. As considerable forest areas have been added since the establishment was fixed, it does not seem advisable to look for any reductions. We observe, however, that the number of high-grade officers is unusually large, there being nine Deputies and two Assistants, against a sanction of seven Deputies and five assistants. As the two next promotions to Deputy will go to Assam, the sanctioned establishment will eventually be attained.

110. Of the sanctioned number of Deputies, two are attached to the Commissioners of Chota Nagpore and Orissa, respectively, in the same relation which the Conservator has to the Government. Of the others, one is required for the Sunderbans, one for Chittagong, one for Darjeeling (with three subdivisions) and one for working plans. These six seem to be necessary, but there is some doubt about the necessity for the seventh, who has charge of Julpaiguri and ought to have oversight also of Buxa; at present there is little work of any importance going on in Julpaiguri. An Assistant is certainly required for the three first-mentioned Deputies, for Darjeeling and for Buxa. So that the only advisable reduction of establishment seems to be the substitution of an Assistant for a Deputy in Julpaiguri. The smallest charge of a Deputy or Assistant is over one hundred square miles of forest.

111. We have to note one piece of expenditure which seems to us open to question. Government pays nearly Rs. 200 municipal taxation in respect of the Goompahar forest near Darjeeling. This forest was the property of the Darjeeling Municipality, and was included within their limits till 1882, when they sold it to Government for Rs. 14,000. It was then notified as a first class reserve. Two years later the Municipality demanded an assessment upon it, assuming an annual value of Rs. 4,66, one-third of the original price, as unoccupied building land. They refused to reconsider this, until the Government intimated that it might have recourse to section 3 of Act XI of 1881, when they reduced the assessment by two-thirds. The claim seems to us, even at its reduced rate, one that should be resisted, both because a reserved forest should not be a subject of municipal taxation, and because in this special case the forest is maintained almost exclusively for the benefit of the station itself.

112. The Conservator considers that with the improvement he expects to obtain in the Sunderban forests, the net revenue of the department may be taken, in the immediate future, at three lakhs. We consider this somewhat sanguine in view of the figures of the current and last two years, but as recent figures have been affected by some exceptional disadvantages, we estimate that 2,50 may be calculated on, and take the figures of the new Contract at 7,00 for Revenue and 4,50 for Expenditure.

REGISTRATION.

113. *Revenue.*—The Registration revenue has steadily increased during the period of the current Contract, as shown below:—

	1881-82.	1882-83.	1883-84.	1884-85.	1885-86.	1886-87, Budget.
Registration proper	9,09	9,35	9,64	10,68	10,81	11,98
Registration of Joint Stock Companies.	5	11	9	7	7	7
Land Registration	15	9	10	7	6	5
TOTAL	9,29 (a)	9,55 (a)	9,83	10,82	10,94	12,10

(a) Exclusive of Revenue record-room receipts, transferred to Land Revenue from 1883-84.

114. The Revised Estimate of 1885-86 (11,11) was not reached, and the Budget Estimate of 1886-87 appears high. The revenue has increased, however, at the rate of about Rs. 41 per annum, and a considerable expansion of the operations of the Department is expected shortly to result under the Bengal Tenancy Act. The Budget figures have therefore been taken pending the receipt of the Revised Estimate.

115. *Expenditure.*—The expenditure, exclusive of Stationery and Public Works charges, is as follows:—

	1881-82.	1882-83.	1883-84.	1884-85.	1885-86.	1886-87, Budget.
Registration proper:—						
Superintendence . .	75	74	63	61	67	67
District charges . .	4,41	4,37	4,49	4,96	4,99	5,38
TOTAL .	5,16	5,11	5,12	5,57	5,66	6,05
Registration of Joint Stock Companies.	.....	.....	1	1	1	1
Land Registration	44	45	45	35	28	31
TOTAL	5,60 (a)	5,56 (a)	5,58	5,93	5,95	6,37

116. The expenditure on the Registration of Joint Stock Companies is trifling and calls for no remarks.

117. The expenditure entered under Land Registration is in connection with the maintenance of the Record of Rights and more properly belongs to Land Revenue. It has decreased of late years, as above shown. The initial registration is nearly complete, except in Calcutta, Cuttack and Chittagong, where two Deputy Collectors on Rs. 300 and a Sub-Deputy Collector on Rs. 100, with establishments, are still employed. The remainder of the expenditure is upon establishments in other Collectorates, either employed on current work or upon revision of the initial work. The work is practically paid for, either by the fees levied, or by the stamp duty on applications and mukhtiarnamas filed in the cases.

118. Under Registration proper, the charge for Superintendence was unduly swollen in 1881-82 and 1882-83, by the fact that, although the permanent incumbent of the office of Inspector-General had been deputed to conduct the census of Bengal, his salary continued to be debited to Registration, as well as the acting allowance of his *locum tenens*. Otherwise the expenditure under this head has been fairly uniform.

119. The Supervising Establishment of the Department consists of the Inspector-General on Rs. 1,500 rising to Rs. 1,800, and of two Inspectors on Rs. 1,000 and Rs. 700 respectively, though on account of an expected saving by vacancies only Rs. 18,080 are provided in the Budget for the two latter officers, instead of Rs. 20,400.

120. As regards the Inspector-General, we find that His Honour the Lieutenant-Governor is not prepared te abolish the post, though he is willing to reduce the pay to Rs. 1,500, the pay of a third grade Collector. We have held, in regard to other Provinces, either that the appointment of an Inspector-General is not needed at all, inspection being effectively carried out by District Officers, or else that the work is not sufficient for a whole-time officer, and should be combined with some other duty, such as the charge of Excise or Jail. In Bengal, however, the Department has reached a magnitude which is not approached by any other Province, and in the face of the objections of the Lieutenant-Governor we do not urge our proposal for the abolition of the post, but recommend the acceptance of the reduction offered. At the same time, if it is found possible to amalgamate the Registration duties with those of any other Department, we think it should be done. For instance, if it is decided to retain a Commissioner of Income Tax, we think one officer could carry on both

(a) Exclusive of Revenue record-room charges, transferred to Land Revenue from 188 -84.

these branches of work. But the Lieutenant-Governor does not at present propose to retain the Income Tax appointment, and thinks the work can be effectively carried out under the supervision of the Revenue Board.

121. As regards the Inspectors of Registration Offices, we find that in most other Provinces no such officers are employed in addition to the Inspector-General; and that where they are employed, in Bombay for instance, their salaries run from Rs. 150 to Rs. 250 per mensem. Considering the area of the Lower Provinces and the extent of the operations of the Department (about 725,000 documents were registered in 1885-86), we admit that it is necessary to maintain a strong Inspecting Agency. The duty, however, of inspecting Registration Offices is not difficult or responsible; nor is it one which necessitates much previous training. We think, therefore, that the salaries which are now paid to the Inspectors are unnecessarily high. We propose that officers of the Deputy Collector class should be appointed to the posts on salaries of (say) Rs. 500 per mensem each, and we provide the sum of Rs. 1,000 per mensem on this account. The Lieutenant-Governor has signified his assent to this recommendation.

122. The reductions above suggested should lead to the marginally noted savings as compared with the Budget of the current year. There will also be some saving under the head of Travelling Allowance in consequence of the employment as Inspectors of officers of a lower official status, and we therefore provide for a decrease of expenditure amounting to Rs. 10,000 under the head of Superintendence.

	Budget.	Proposed.	Savings.
	Rs.	Rs.	Rs
Inspector-General	21,060	18,000	3,060
Inspectors .	18,080	12,000	6,080

123. The District Establishments of the Department comprise the following:—

(i) District Registrars.
(ii) Special Sub-Registrars.
(iii) *Ex-officio* do.
(iv) Rural do.

124. The duties of District Registrars are discharged *ex-officio* by the Magistrates and Collectors of districts, so far as they are not made over to the Special and *ex-officio* Sub-Registrars.

125. The Special Sub-Registrars, twenty-one in number, are employed at the head-quarter stations of the heaviest districts. As a general rule, they also exercise all the powers of a District Registrar, except those of control and of disposing of appeals from the orders of the other Sub-Registrars employed in the district. In some of the heaviest districts, however, they have been vested with appellate powers also. With the exception of one officer, who draws the pay of Rs. 200 under an old arrangement which has been discontinued and which will not be revived, special Sub-Registrars draw pay at Rs. 100, if the number of Rural Sub-Registry offices which they are required to inspect exceeds ten; or at Rs. 75 otherwise. With the exception of the officer who receives the pay of Rs. 200, they all also receive commission on the following scale:—

	Rs.
If the monthly number of documents registered in their offices does not exceed 150	60
If the number exceeds 150 but does not exceed 300, additional for each 50 documents	10
If the number exceeds 300, additional for each 50 documents . .	5

Special Sub-Registrars are supposed to inspect each Rural office once quarterly, but appear in reality to do so no more frequently than once annually.

126. The *Ex-officio* Sub-Registrars, thirty-one in number, are Assistant or Deputy Magistrates, either at head-quarters of districts or in charge of Sub-Divisions. If at the head-quarters of districts, they have powers similar to those of special Sub-Registrars, as above described. They receive commission at 25 per cent. on the fees collected by them, limited to Rs. 600 in each half year—an amount which appears to be but seldom realised. The maintenance of these offices being expensive, it has been decided gradually to replace them by Rural offices. Considerable progress has recently been made in carrying out this decision.

127. The Rural Sub-Registrars, 248 in number, receive salaries varying from Rs. 40 to Rs. 150 per mensem, according to the number of documents registered in their offices. They also receive allowances for the maintenance of their establishments, varying from Rs. 10 per mensem, where the monthly number of documents registered does not exceed one hundred, to Rs. 12 per hundred documents, where the monthly number of registrations exceeds five hundred.

128. The offices of the District Registrars are in all cases amalgamated with those of the Special or *ex-officio* Sub-Registrars at district head-quarters. The number of clerks and muharrirs employed in these amalgamated offices varies from ten in Backerganj to one each in Singbhoom and Darjeeling, as shown in the margin. In two districts the Head Clerks get Rs. 40 per mensen; in ten districts Rs. 35; in the remainder Rs. 30, except in Darjeeling, where the pay is only Rs. 25. The salaries of the subordinate clerks are Rs. 25 or Rs. 20, and those of the muharrirs Rs. 15.

1 district, 10.
3 districts, 9 each.
4 „ 8 „
1 district, 7 „
7 districts, 6 „
5 „ 5 „
8 „ 4 „
8 „ 3 „
5 „ 2 „
2 „ 1 „

129. So far as we can judge, these establishments have been fixed with due regard to the amount of work to be done and are paid at reasonable rates. The question of the improvement of their position has recently been brought before the Bengal Government in the Salaries Commission Report, on which orders have not yet been passed. Bearing in mind the generally simple nature of their duties, we cannot see that there is any valid reason for raising their pay On the other hand, we are unable to recommend any decrease of expenditure under this head.

130. Two clerks are allowed to the Sub-Divisional *ex-officio* Sub-Registrar at Nowgong in the Rajshahye district, one on Rs. 25 and the other on Rs. 15. As the number of documents registered in this office in 1885-86 was only 711, one clerk should apparently suffice. The other offices of this class have only one clerk apiece. These clerks are paid from Rs. 30 to Rs. 15. A small reduction might probably be here effected.

131. The Registrar of Calcutta, who is also Registrar of Joint Stock Companies, receives a salary of Rs. 600 per mensem, but is not granted commission in addition. It appeared to us that this was an unnecessarily high salary, and on our representation His Honour the Lieutenant-Governor has intimated his willingness to reduce it to Rs. 400. A saving of Rs. 2,400 per annum will thus be effected.

132. The Office establishment of the Calcutta Registrar comprises the following hands:—Three clerks on Rs. 100, Rs. 60 and Rs. 40; a record-keeper on Rs. 20; ten copyists, three on Rs. 30 and seven on Rs. 20, and one clerk on Rs. 40 rising to Rs. 50 for Joint Stock Company work. Including menials the establishment costs Rs. 534 to Rs. 544 per mensem, or (say) Rs. 6,500 per annum in round numbers. This expenditure appears to us excessive for the registration of rather more than four thousand documents annually. In fact, the whole cost of this office is such that in 1885-86 the average cost of registering each document was no less than Rs. 3-13-10. The average cost for the rest of the Province was 10 annas 9 pies per document. No doubt the deeds registered in Calcutta are often longer that those registered in the Mofussil, but we cannot think that the difference can be so great as to necessitate an expenditure nearly six times as high. In the Town of Madras there are two Registration offices. In 1885-86 the total expenditure was Rs. 14,267, the number of documents registered 5,731, and the cost per document Rs. 2-7-11, the cost per document in the Mofussil being 14 annas 10 pies. The clerks are paid Rs. 50, Rs. 30 and Rs 30, the Record-keepers Rs. 25, and the copyists (by fees) Rs. 21 each. It appears to us that there is considerable scope for economy in the Calcutta office, and that by suitable arrangements the cost might be reduced so as not to exceed that of the Madras offices. We do not, however, take this into account in framing the Contract.

133. The total of the current year's Budget Estimate (6,37) of expenditure under Registration is 42 in excess of the actuals of 1885-86 (5,95). The increase is almost wholly under the head of Commission and other payments to Sub-Registrars, and is due to the substitution of Rural for *ex-officio* Sub-Registrars

and to the general expansion of the operations of the Department. The provision, however, under Travelling Allowances (14 altogether) is more than 3 in excess of the average (Rs. 10,968) of the actuals of the years 1882-85. We estimate therefore that a total saving of Rs. 15 is feasible, as shown in the margin, and fix the Contract figure of expenditure at Rs. 6,22.

Superintendence (paragraph 122)	10
Registrar of Calcutta (paragraph 131)	2
Travelling allowances . . .	3

REFUNDS.

134. Land Revenue Refunds have averaged 61, owing to an exceptional expenditure in 1884-85. The Budget is 50, which appears fair and is taken.

135. The Budget Estimate under other heads on the whole closely corresponds with the average of past years and is taken. It is as follows :—Stamps, 1,43; Excise, 8; Assessed Taxes, 23; Forest, Rs. 500; Registration, 4; and Provincial Rates, 6·5.

GENERAL ADMINISTRATION.

136. The details which go to make up this head are as follow, taking the Budget figures of 1886 87 :—

			Committee's Estimate.
Lieutenant-Governor, Personal		96·0	96·0
" " Household and Staff . . .		31·0	31·0
Tour expenses		74·0	57·0
Legislative Council		21·5	12·0
Civil Secretariat (including Translation Department 2,80) .		4,35·9	4,31·4
Board of Revenue		2,59·7	2,59·7
Commissioners		5,00·3	5,00 3
Office of Account, Provincial portion	30·7		
Audit of Local Accounts	51 4		
Wards' Estates, Management	59 9	1,40·6(a)	1,40·6
		15,59·0	15,28·0

137. The expenditure, starting from 14,72 in 1881-82, has been 15,11, 15,45; 16,05 and 15,77. The Estimate for 1886-87 is 15,59. This increase is principally attributable to three items: the cost of moving the Secretariat to Darjeeling has been larger by 24 (we have dealt with this subject in a separate note, and need only remark here that the Local Government is prepared to reduce the amount) (b); the Secretariat Establishment is more costly by 32, owing to increase in the number and pay of clerks (on this subject also we propose to submit a separate note comparing the cost and working of all Secretariats); and there is an increase of 34 on account of the audit of Local and Municipal accounts, and the management of a larger number of wards' estates. The latter item is recovered from the Estates, and the former from the funds concerned.

138. The expenditure of His Honour the Lieutenant-Governor and his household is not touched on here, being dealt with in a separate note.

139. *Civil Secretariat*—There is a Secretary to the Legislative Council on Rs. 1,000. His establishment has recently been reduced, and now consists of a Registrar on Rs. 300—Rs 400 with Rs. 100 for short-hand writing, a clerk at Rs. 80—120, two daftris, and four peons. The Council sits, as a rule, only in the cold weather, and during most of the year these officials have little or nothing to do. In Bombay there is no such establishment, the work being entirely done by the Judicial Department assisted by the Legal Remembrancer. In Madras an Assistant Secretary in the Judicial Department is specially told off for this work and employs two clerks and two servants. We think this example should be followed in Bengal, and we were at first inclined to propose the appointment of a civil servant of the standing of a Joint-Magistrate, during the cold

(a) After deducting 1·4 savings.

(b) The total estimated reduction amounts to 17, 10½ under this head, and the remai or under Public Works, Stationery and Printing and the various Departments, the heads of which accompany the Government to Darjeeling. For convenience sake, we take the whole deduction here.

weather only, to do the first rough work of the department. But at the Lieutenant-Governor's suggestion we adopt an alternative proposal, that a lump sum of, say, Rs 6,000 should be granted, out of which the Local Government should provide itself with such assistance as it finds necessary for this work The services of the Legal Remembrancer and of the Advocate-General might also be utilised for revising the draft Bills. The present Registrar should be included in the establishment of the Judicial Department of the Secretariat, his allowance for short-hand writing being confined to those months when the Council is sitting; and the clerk and peons should be abolished. The future expenditure will then be 12, *viz.*, Registrar 4·8; temporary assistance 6; contingencies (say) 1·2. The Budget provision being 21·5, there will thus be a saving of 9·5

140. *Translation Department.*—There is a Bengali Translator on Rs. 700 with four assistants on Rs. 100 and upwards, a Hindi Translator on Rs 400, and an Uriya Translator on Rs. 200. These salaries seem to us excessively high for men whose work consists of translating from and into their own vernaculars and the number of their assistants seems unnecessarily large for the work to be done—the translation of Bills, Rules, and Circulars, and the reporting on 94 issues of newspapers in each week. The Bengali Translator having lately died, a revision of his salary is easy, and we suggest that the three Translators receive Rs. 400, Rs. 300, and Rs. 200 apiece, and that the establishment be somewhat reduced. Indeed, we believe the Hindi work could be done for the Bengal Government at Allahabad at little or no cost. We estimate a saving of 4·5 under this head.

141. *Commissioners' steamers.*—The steamer of the Chittagong Commissioner is kept up principally for the service of the Hill Police, and partly also for the use of the Commissioner. The steamer at Dacca is used by other officials besides the Commissioner. The cost of the two is about Rs. 20. The Lieutenant-Governor considers that the retention of both these steamers is absolutely necessary in order to carry out inspection of riverain districts, which there are no other means of reaching except by country boat. We do not therefore propose their reduction, but we think the general rule should apply to both Commissioners, that on the days when they use the steamers they should forfeit all travelling allowance in excess of any actual expense which they may incur for locomotion during that time.

142. *Board of Revenue.*—We have received suggestions from several quarters to the effect that the functions of the Board of Revenue and of Commissioners of Divisions overlap to such a degree that the one institution is superfluous where the other exists. The subject is a large one, and we have deemed it our duty to abstain from considering it here or in the North-Western Provinces, as it is one of those questions of "organic structure" which it lies beyond our functions to deal with

143. The establishment of the Board of Revenue consists of two Secretaries on Rs. 2,500 and Rs. 1,800 per mensem respectively; of ninety-two clerks costing altogether Rs. 1,01,076 per annum, and drawing on the average Rs. 81 per mensem, and of seventy servants. This is exclusive of the Presidency Opium Godowns (Imperial) Establishment (one intendant, two clerks and twenty-two servants); of the Wards' Rate, the Road Cess and the License Tax Establishments; and of an establishment costing Rs. 170 per mensem paid from the Record grant.

144. The Madras Revenue Board's establishment comprises two Secretaries on Rs. 2,000 and Rs. 1,500 respectively; eighty-eight clerks on the average pay of Rs. 72 per mensem, and fifty-three servants. This is inclusive of twenty-four clerks and three servants in the Trade Registration Department, the duties of which are not, in Calcutta, discharged by the Board of Revenue. The establishment of the Board of Revenue of the North-Western Provinces consists of a Secretary on Rs. 2,000, an Assistant Secretary on Rs. 600, seventy-two clerks costing Rs. 73,156 per annum, and drawing the average pay of Rs. 85 per mensem, and forty-three servants costing Rs. 250 per mensem.

145. The Calcutta Board's Establishment do not appear to be over-paid, but they seem to us to be unnecessarily numerous. It is difficult, for instance, to understand how seventeen duftries can be required to attend in an office of ninety-two clerks, or thirty-six peons to wait on four officers; and how seventeen furrashes, durwans, water-bearers and sweepers can find work to occupy them in

a single office. There certainly would appear to be room for reduction in these subordinate establishments. As regards the clerks, the Opium and Salt Sale Accounts Departments, in which fifteen clerks are employed, have no counterparts in the Madras Revenue Board Office. The remaining establishments are very strong, it appears to us, but we have been unable to spare time for a sufficiently detailed examination of their duties to warrant us in saying that they are too strong, except in the Copying Department. This Department contains twenty-seven hands. It is stated that there is full work for all of them. We think, however, that a great reduction of work might be affected by a briefer method of conducting correspondence, such as is adopted, for instance, by the Madras Board of Revenue, who reply to letters and and address Government by Proceedings. We believe that an immense saving of scriptory labour might thus be effected, especially in the case of short routine orders and reports. We recommend that enquiries be instituted into the work performed by the above and by the remaining establishments, in view to a reduction in their number and cost.

LAW AND JUSTICE—COURTS.

146. The Expenditure and Receipts are as follow :—

	1883-84.	1884-85.	1885-86.	1886-87, Budget.	Committee's Estimate.
	Rs.	Rs.	Rs.	Rs.	Rs.
High Court	10,35	10,87	11,95	11,27	11,27
Advocate-General, &c.	1,18	1,16	1.13	1,19	1,19
Legal Remembrancer and Pleaders	1,69	1,40	1,60	1,46	1,44
Coroner	11	13	13	13	9
Presidency Magistrates	54	52	56	58	52
Civil and Sessions Courts	36,77	37,48	38,23	37,20	38,00
Small Cause Courts	2,91	2.91	2,98	2,92	2,80
Criminal Courts	20,15	20,36	20,81	20,68	20,68
Pleadership Examinations	10	10	9	8	8
Sub-divisional Establishments	1,11	1,12	1,23	1,18	1,18
Refunds	1,30	1,25	1,33	1,30	1,30
TOTAL	76,21	77,30	80,04	77,99	78,55
Deduct transferred to 28 Civil Furlough, &c., Allowances	...	...	...	12	12
NET TOTAL	76,21	77,30	80,04	77,87	78,43
Receipts	7,64	7,54	7,41	7,65	7,65

147. The question of the High Court and of the Law Officers immediately connected with it, will be separately taken up. In the mean time we repeat the Budget figures.

148. *Law Officers.*—The figures under Legal Remembrancer may be thus divided :—

	1883-84.	1884-85.	1885-86.	1886-87, Budget.	Committee's Estimate.
	Rs.	Rs.	Rs.	Rs.	Rs.
Calcutta Staff	71	50	55	67	63
Mofussil Pleaders	22	22	22	22	22
Calcutta Establishment	10	10	10	10	10
Mofussil ditto	6	6	6	6	6
Pleaders' fees	55	51	50	37	37
Remembrancer's Law charges	10	5	20	11	11
Other expenditure	1	1	1	1	1
Deduct contribution	—6	—4	—4	—6	—6
TOTAL	1,69	1,41	1,60	1,48	1,44

149. The Legal Remembrancer receives Rs. 3,000 per mensem. He had originally the whole of the office work to conduct and employed two Government Pleaders on Rs. 300 to appear before the High Court, the Senior in civil

cases and the Junior in criminal appeals. In 1875 he obtained the additional assistance of a Deputy, a Barrister by profession.

The appointment was originally created with the object of enabling the Legal Remembrancer to cope with the increasing litigious work; it was intended that the Deputy Legal Remembrancer should especially attend to all Wards' cases, and the Wards' Estates were to pay the Government by fees according to the work done. But as soon as the fees began to be demanded, the Revenue authorities came to the conclusion that the Estates could not afford to pay them, and the litigation connected with Wards' Estates is now mostly conducted by the Local Government Pleaders without reference to the Legal Remembrancer, except in special cases. Meanwhile another branch of the legal work of Government—the defending of criminal appeals in the High Court—has been demanding more and more attention, especially as Barristers have been more and more employed to represent the appellants; and this branch of the work is now considered sufficient, and of sufficient importance, to justify the retention of the Deputy. The present distribution of the work appears to be as follows.

150. All business passes formally through the Legal Remembrancer's hands, but he is mainly concerned with giving opinions in the civil cases to which Government is a party These number about 1,120 a year, of which 25 or 30 only are heard in the High Court, the rest in Mofussil Courts.

151. The chief duty of the Deputy Legal Remembrancer is to appear for Government before the High Court in criminal appeals. These number from 600 to 700 a year, but he only appears in cases where Counsel or a Pleader is engaged by the appellant, or where the High Court especially desire the Crown to be represented—say in about 125 cases a year. He also appears in the Marine Court in cases connected with the Merchant Shipping Act numbering about twenty a year or less. All Wards' cases referred to the office come to him and are returned by him with his opinion and advice to Government Pleaders in the Mofussil Courts. All cases in which Government is moved by the Commissioners to appeal against acquittals are sent to him, and he submits advice (through the Legal Remembrancer) to the Government. The revision of Municipal bye-laws, rules of procedure, rules under Acts and the like is also performed by him in subordination to the Legal Remembrancer.

152. In civil cases in the High Court the Government is represented by the Senior Government Pleader, who has a retaining fee or salary of Rs. 300, and an Assistant on Rs. 100. The pleaders in districts usually receive a retaining fee of Rs. 50, and are also allowed clerical assistance. They all give legal advice, when required, to the local authorities All pleaders, both in Calcutta and in the Mofussil, receive, in addition to their fixed retainers, the regulated fees in the cases in which they appear.

153. There is also a Junior Pleader in Calcutta on Rs. 300. He was originally appointed for criminal work in the High Court, but since the appellants have been more and more represented by Barristers, the Government work has fallen more and more into the hands of the Deputy Legal Remembrancer; and the Junior Pleader has been unemployed. The Legal Remembrancer has already reported to the Government of Bengal that this appointment should be abolished, and we understand that the Lieutenant-Governor has expressed his agreement in the proposal, which will, it may be assumed, be carried out at once. This virtual substitution of a Deputy Legal Remembrancer on Rs. 2,000 for a Junior Pleader on Rs. 300 is an expensive arrangement, but we believe that the increase of the work of defending appeals and the greater technicality of it may be held to justify the augmented expenditure. We have taken account of a saving of 4 on account of the abolition of the appointment of Junior Government Pleader. Actually the saving should be much larger The present arrangement is that the Senior Government Pleader gets a part only of the fees for doing all the work. It is not suggested that he is underpaid. The fees may therefore be reduced by the amount of the share of them which the Junior Government Pleader now draws for doing nothing. We have, however, no means of calculating the saving which will accure on this account.

154. The fees earned by the Legal Remembrancer on account of Government are charged according to a somewhat indefinite scale and vary from Rs. 16 to Rs 85 in each case. Their total amount appears to be only about Rs. 5,000, and in nine-tenths of the cases the similar legal services of Government officers and

Government Pleaders are given for nothing. If the estates are made to pay a fair contribution, as proposed by us in paragraphs 62 to 64 above, there would be no objection to the continuance of the present system, but unless that is done, we cannot conceive any reason for relieving Wards' Estates of charges for legal advice, which they would most certainly have to pay if they had not come under the Court. We recommend that the scale of charges be raised so as to equal the amounts which the estates would have to pay in Solicitor's charges and Counsel's fees, if private practitioners of good standing were employed.

155. It appears to us that the appointment of a Barrister to the office of his Deputy must have greatly relieved the Legal Remembrancer, while at the same time detracting from the importance of his appointment. We were disposed, therefore, to recommend a reduction of the salary on the occurrence of the next vacancy in the office. In the face, however, of the opinion as to the status of the Legal Remembrancer expressed by the very strong Committee which in 1875 investigated the whole question of the duties and emoluments of the Law Officers of Government (*vide* paragraph 16 of their report), we abstain from making the proposal. But we think that the continuance of his present salary will be justified only if the Legal Remembrancer, in addition to his present work, undertakes as part of his regular duties the drafting of Bills and the supervision of their passage through the Local Legislative Council, subject to the arrangement mentioned in paragraph 139. This has always been the recognised arrangement in the case of the Legal Remembrancer in Bombay, (*vide* Notification No. 5756, dated September 15th, 1882.)

156. The only other point requiring notice under this head is the head of "Law charges" of the Legal Remembrancer. These represent the cost of stamps and fees in civil proceedings (both of which depend entirely on the value of the suits), and the cost of preparing the record in the manner required by the High Court, that is, all the pleadings, documents, and evidence have to be translated and printed. The amount of the charge is thus extremely variable, as a single heavy case may cost Rs. 2,000 under the last head alone.

157. The Law charges of civil litigation in the Mofussil Courts are mostly taken under the head of Collectors. Government has to be represented in the Sessions Courts also in criminal appeals; and the Pleader who appears for Government (that is, the Government Pleader, unless, as is the case in some of the principal districts, he declines to take up this branch of the work) gets Rs. 16 a day, and in one or two places Rs. 32. The annual cost comes to over Rs. 40,000.

158. *Coroner.*—The charges under Coroner are mostly composed of the Coroner's allowance of Rs. 300 (with Rs. 36 of conveyance allowance) and the Coroner's Surgeon's allowance of Rs. 500.

159. The Bombay allowances are Rs. 400 and Rs. 200 respectively, and the number of inquests is larger. The Surgeon seems to have an unnecessarily large allowance, and we recommend that it should be reduced to the rate obtaining in Bombay, *i.e.*, to Rs. 200. We take credit for a reduction of 4 on this account.

160. *Presidency Magistrates.*—There are at present two Magistrates on Rs. 1,500 and 1,250 respectively. They both sit in the same building, although they divide the city territorially. We are given to understand that the work is ordinarily very light It does not seem to us to be necessary to provide two highly-paid Magistrates. The greater part of the work is composed of very petty cases, such as are dealt with by Magistrates of the lower grades in the Mofussil, and though important cases occasionally occur, they would be sufficiently provided for by the retention of only one Magistrate of standing and experience. Separate territorial jurisdictions are not a necessity, nor are they even a convenience when both the Magistrates sit in the same building; and we would recommend that in lieu of two Magistrates acting independently, there be only one Chief Magistrate, on the present salary of Rs. 1,500, and that he be given a Joint or Deputy Magistrate, who might be selected from the existing staff of Deputy Magistrates in Bengal. We would suggest that a pay of Rs. 600 would be sufficient for such an officer, as it would permit of the selection of an officer from the Rs. 500 grade. The Government of Bengal is prepared to entertain this proposal, but we understand that it would fix the Second Magistrate's pay at a higher figure than we propose. The full saving on the scale we propose would be Rs. 650 a month or Rs. 7,800 a year. We propose to take credit for Rs. 6,000 in the new Contract.

161. *Civil and Sessions Courts.*—The nature of the increase of cost under this somewhat comprehensive head will be seen from the following details:—

	1883-84.	1884-85.	1885-86.	1886-87, Budget.	Committee's Estimate.
	Rs.	Rs.	Rs.	Rs.	Rs.
Salaries	20,12	20,35	20,64	20,71	38,00
Establishment	7,56	7,74	7,95	7,96	
Copyists	1,61	1,71	1,70	1,58	
Other contingencies	1,00	1,10	1,13		
Travelling allowances	26	32	32	30	
Process service	6,22	6,26	6,49	6,65	
TOTAL	36,77	37,48	38,23	37,20	38,00

The increase occurs practically under Salaries and Establishment, and is due to the continual creation of new courts to meet increasing business. In 1885-86 there was one additional Judge for the whole year, three additional Subordinate Judges, in three districts, for six months, and several additional Munsiffs. The increase under Process Service is practically not increased expenditure, as the charges are met out of special receipts.

162. It is obvious that the Budget estimate will be exceeded by about a lakh of rupees. The full estimate, in the original, is 38,15. A deduction of 95 was made for probable savings, reducing the figure to 37,20, but it would not be safe to take the present standard of expenditure under 38,00.

163. This expenditure is for the most part governed by the action of the High Court, who propose the appointment of additional Munsiffs as the work demands it, and who also primarily deal with questions of establishment. We understand that the Government of Bengal has proposed a systematic enquiry (like that which it has recently carried out in the case of the revenue establishments) into the strength of the judicial establishments also, both as to the number of courts required, and as to the clerks, &c., required for manning them; and we are informed that it has asked for sanction to an immediate increase of ten Munsiffs and of one Subordinate Judge, which will cost Rs. 31,200 in salaries alone, besides about Rs. 16,000 for establishment. We do not provide for this in the new Contract, though the amount should be added if the Government of India sanctions the proposal. But we would urge that, if any enquiry is undertaken, the question should also be referred of relieving the judicial officers by making over non-contentious *quasi*-judicial work to the principal ministerial officers, so as to save as much as possible of the more highly-paid time of the Munsiffs and Subordinate Judges. Since the High Court necessarily gives more prominence to the question of the sufficient provision of tribunals than to that of economy in their working, we think that a more systematic enquiry than any we are able to make is necessary before either existing expenditure can be curtailed, or continual increases can be prevented.

164. *Small Cause Courts.*—The Presidency Court compares as follows with that of Madras:—

	No. of suits.	No. of Judges.	Average number of suits disposed of by each Judge.	Cost of ministerial establishment per annum.
				Rs.
Calcutta	31,000	5	6,200	71,000
Madras	26,000	4	6,500	26,000

165. The number of suits is about one-fifth larger at Calcutta than at Madras, but the numerical strength of the ministerial establishments, exclusive of menial servants, is 119 at Calcutta, against 59 at Madras, and the cost of the

former is nearly three times that of the latter. On looking into details the contrast becomes still more striking. Thus, the Treasurer at Madras has only two Assistants, while at Calcutta he has eight. The Book-keeper at Madras has no Assistant, while at Calcutta he has six. At Madras there are sixteen Native Bailiffs, while at Calcutta there are forty-two. The salaries paid in the Calcutta Court also seem in some instances to exceed those paid at Madras to an unjustifiable extent. Thus at Calcutta the Senior Bench Clerk draws Rs. 250 a month, and three out of the four others Rs. 200 a month each, while Clerks holding the same post at Madras receive only Rs. 70 a month. At Calcutta the Clerk of the Court receives Rs. 500 a month and has four Assistants, the whole establishment costing Rs. 682 a month, while at Madras the Head Clerk, who presumably discharges the same functions, receives Rs. 300 only and works single-handed. The above figures seem to us to indicate the necessity for careful scrutiny with a view to extensive retrenchment. One item charged in the establishment seems to call for special notice, namely, the allowance to the Treasurer of Rs 150 a month for selling stamps. As the Office of the Collector of Stamp Revenue is only on the other side of the street, it would probably be easy to give all necessary facilities for the purchase of stamps at a cost not exceeding Rs. 50 a month.

166. We are also of opinion that the pay of the two junior Judges might easily bear reduction. They stand at Rs. 1,300 and Rs. 1,125, being probably fixed with the view of the appointments being conferred upon Barristers. It seems sufficient to provide two Judgeships only of this class, the first, as at present, upon Rs. 2,500 and the second on Rs. 1,400. The other two, we think, might be filled, with perfect satisfaction to the public, by officers of the subordinate judicial service, costing Rs. 800 or Rs. 1,000. In fact one such officer is already officiating in the third Judgeship and drawing the pay fixed for Judges of a different class; and one Small Cause Court Judgeship, which is only a hundred yards over the legal boundary of Calcutta, and in which precisely the same sort of work has to be done as is done in the Calcutta Court, is systematically filled by an officer of this class.

167. We propose to reduce the provision for the Small Cause Court by Rs. 12,000, but we feel sure that the Government of Bengal will find itself able to secure larger economies than this.

168. In the Mofussil there are only three pure Small Cause Courts—Krishnagarh, Hooghly, and Sealdah, though Subordinate Judges elsewhere exercise Small Cause powers. In the latter case the Judges are provided with an establishment of three or four clerks, two to four bailiffs, two to four servants, and peons, &c, as shown in the margin, for their Small Cause work, independent of their other judicial work. It seems to us that the necessity of separate establishments on this scale is open to question, as the time given to Small Cause work obviously reduces the amount of ordinary judicial work. This matter might well be examined if an enquiry into the working of the judicial establishments is undertaken.

Twenty-four Courts.		Rs.
74 Clerks		43,317
72 Bailiffs		4,776
46 Servants		2,546
1 Sale Amin		168
2 Nazirs		1 020
371 Peons		27,924
566	Total Rs.	79,751

169. *Criminal Courts.*—The expenditure under this head has been for some years very steady, two-thirds of it being the moiety of District Officers' salaries, of which the other half is charged to Land Revenue. The only other officers charged to this head are an Assistant in the Tributary Mahals, Cuttack, and three Cantonment Magistrates, for Dinapore, Barrackpore, and Dum Dum, two on Rs. 1,000 and one on Rs. 700. Dinapore is so far from the Civil station of Bankipore as to require a separate Cantonment Magistrate, and as in the other two cases the officers in question do also the regular work of Civil Sub-Divisional Officers and Small Cause Court Judges, there seems to be no objection to their retention.

170. In four smaller Cantonments, the necessary Cantonment wrok is arranged for without extra charge.

171. *Sub-Divisional Establishments*—See paragraph 25.

172. *Pleadership Examinations.*—The charges are more than covered by fees.

173. *Receipts.*—The receipts are at present fairly steady and demand no comment.

LAW AND JUSTICE—JAILS.

174. The following are the figures relating to Jails :—

	1882-83.	1883-84.	1884-85.	1885-86.	1886-87, Budget.
Manufactures—					
Receipts	8,41	6,42	7,25	8,41	7.15
Charges	6.11	5.69	5,62	6,39	7,27
Net	2,30	73	1,63	2,02	—12
Other receipts	5	4	4	2	5
Other charges	10,52	11,28	11,15	11,04	11,14

175. The Bengal Government remark in their note that the heavy fall of two lakhs in jail manufactures, in 1883-84, was due to the orders restricting the more remunerative kinds of jail labour, but that now a slow recovery may be expected. The figures show the recovery to be fairly rapid, and two lakhs is a moderate estimate of the net receipts.

176. The Budget estimate of 1886-87 shows a loss of 12, but this appears to be due to some misunderstanding between the Jail Department and the Accountant-General, the former being under the erroneous impression that credits for receipts are not given in the accounts. The figures given in the Inspector-General's reports as the amounts paid into the treasuries on account of manufactures are stated without any reference to the actual fact of such payment, and include even such things as the nominal value of the outturn of work at the Presidency Jail Press. The accounts of Government show the actual cost of this institution under Printing and Stationery, and neither debit Jails with the cost, nor credit it with either the real cost or any nominal value of the work done.

177. There seems little doubt that as the jails are now emancipated from the restrictions imposed a few years ago upon their manufactures, we may look for a considerable profit, the net receipts of 1882-83 being already nearly reached in 1885-86; and we may therefore substitute for the Budget figures of manufacture the actuals of the last year 1885-86.

178. As regards jail manufactures, the orders of the Secretary of State are thus explained in Home Department No. 10—605-18 of 7th May 1886:—

"As regards the preferential supply of articles of jail manufacture to Government Departments, Her Majesty's Secretary of State has decided that Local Governments and Administrations should in future adapt their intramural industries as much as possible to the requirements of the public consuming departments, these departments, being compelled to take articles of jail manufacture which they require, as long as such articles can be supplied by the jails of the same quality and at the same price as they can be obtained in the open market."

179. Now, so far as quality is concerned, the Bengal jails are exceptionally well situated, being amply provided with machinery and not depending upon pure hand-work. So far as concerns price, the Inspector-General is indifferent, being willing to settle prices upon any fair basis, either those proposed by the consuming department, or, if they are entirely unacceptable, those fixed by the arbitration of a third person.

180. Under these circumstances, the Inspector-General proposed to the Government of India (chiefly with reference to military requirements) "to turn out by machinery most of its requirements in gunny, woollen and cotton goods, the latter to include tents of the best make. This department can guarantee the quality of its manufactures as they are done by machinery and prepared by prisoners long skilled in these manufactures."

181. In reply to this offer the Commissary-General-in-Chief suggests, as "the simplest and the only practical way, that as the requirements of this

department are, as a rule, advertised for, Superintendents of Jails should, with reference to those advertisements, submit, with the general public, their offers for consideration." In the same way the Superintendent of Army Clothing, Calcutta, suggests that the officers concerned should "consult the *Exchange Gazette*, in which tenders for materials required are always invited, and submit their tenders with sample of the articles which they are prepared to supply."

182. In the letters from which these extracts are quoted, both these officers profess their desire to meet the objects which the Jail Department has in view, but it is evident that they fail to apprehend the financial bearing of the case. The practical result is equivalent to a refusal to carry out the instructions of the Secretary of State. It is obviously a piece of extravagance for the Government in the Military Department to pay cash to third persons for doing that which the Government in the Jail Department can do without extra cost. The latter department has to maintain its factories and to feed its labour, whether fully employed or not; and if it can buy its raw material cheaper than the Military Department can buy the finished article, it is a great economy to Government that the requirements of the Military Department should be met, as far as they can be, through the jails. The proper course is obviously that definite contracts for periodical supplies from jails, during lengthened periods, should be made between the two Departments. As the Secretary of State's instructions indicate, the greatest economy is obtained when the jail industries are adapted to the requirements of consuming departments; but such adaptation is an impossibility when the consuming department reserves the right of stopping the supplies at any moment. No person in private business would dream of calling for tenders from the public f r articles which he himself manufactured and had exceptional facilities for cheaply manufacturing and supplying. And it should also be remembered that many private firms, which entirely admit the right of Government to supply itself from its own departments, make the strongest objection when public tenders are called for, to the right of Government Departments to under-bid them. At the same time, the purchasing departments should have full power, under proper precautions, to reject all articles supplied which are not up to sample, and to fix prices at the rates for which they can purchase in the open market.

183. The jail population has latterly been greatly reduced (as has been the case in the rest of India), and we think that some of the district jails should be closed. The buildings would still remain ready for service, but meantime establishments would be saved, and other economies would be obtained from the management of the prisoners in larger groups.

184. The Khoolna Jail is certainly one which can be closed without inconvenience. It is only two or three years since every prisoner convicted at Khoolna and Bagerhat was sent into Jessore, so that the proposal in these cases is only to do what was done as a matter of course a short time back, and what has become more easy since, for there is now a railway from Jessore to Khoolna. Satkhira prisoners might have a little further to go than before the creation of the Khoolna district; but the distance they would have to be conveyed is little more than it used to be. We observe that proposals have been made to spend nearly two lakhs of rupees in erecting a new jail at Khoolna; but we consider that no measure of the kind is in any way called for so long as prisoners convicted at Khoolna can be sent (as they always used to be) into Jessore.

185. We understand that the Bengal Government is willing to close the Bhaugulpore District Jail at once, as the Central Jail at the same place meets all necessities. The other cases in which we would suggest the same measure are as follows:—

		Capacity of jail.	Average population in 1885.
A	Hooghly	550	283
	Burdwan	332	129
	Beerbhoom	265	163
B	Dinajpur	539	164
	Rangpur	422	243
	Jalpaiguri	162	99

186. We think that one jail out of each of these groups might easily be closed; and we would suggest also that Muzaffarpur and Bankoora might be closed, though in these cases it is not so easy to point to any single adjacent jail to which the present population might be transferred.

187. The closing of a district jail and its reduction to the status of a mere lock-up promises, as we understand, an economy of about Rs. 8,000, and as we estimate that about four (including Bhaugulpore) can certainly be closed, we taken credit for Rs. 25,000 in the new Contract, as a saving available under this head. This will allow of the Government setting against the direct saving such charges as those of maintaining and looking after the empty jails (which must not be allowed to fall into disrepair) and as those of additional travelling and escorting of prisoners.

188. Another suggestion has been made by the Lieutenant-Governor who, as we understand, would prefer to abolish the Presidency Jail and to keep a larger number of prisoners in the District Jails This would enable the Government to dispense with a specially expensive establishment at this Jail, but on the other hand the labour of the prisoners (which is devoted to printing) is very productive, and besides these financial considerations there are legal difficulties in the way of closing the Jail, as there must be some place for High Court prisoners within the Court's jurisdiction, which does not at present extend to the Alipore Jail. We have not therefore felt justified in following out this suggestion any further.

189. We have received the following statistics as to the price of rations:—

Cost of Rations.

	1881-82.	1882-83.	1883-84.	1884-85.	1885-86, Revised.	1886-87, Budget.
Presidency Jail	23	25	27	29	32	29
Central Jails	97	1,21	1,35	1,40	1,45	1,54
District "	1,26	1,37	1,42	1,61	1,60	1,58
Subsidiary Jails and Lock-ups	13	16	16	19	20	20
TOTAL	2,59	2,99	3,20	3,49	3,57	3,61
Jail Population	16,556	15,971	14,769	14,760	14,924	..
Price of rice per maund, in annas	23½	25	31	40¼	40½	...

190. These figures show that while the number of prisoners has been continually decreasing, the total cost of rations has, by an increase of price, continually been rising. We may hope that the high prices of the last year or two will not be maintained, and that a considerable economy will become available under this head. Or rather, there is reason to think that the Budget of 1886-87, in allowing over 3½ lakhs as cost of rations, makes ample provision for even a large increase in the number of prisoners.

191. Careful measures seem to be taken to keep down the prices of food, every jailor being kept fully acquainted with the rates obtainable by every other.

192. There are at present several Burmah prisoners in the Bengal Jails, for whose maintenance Bengal receives, by interprovincial adjustment, a credit reckoned at the average cost of maintenance according to the past years' reports. This adjustment will of course cease when the new Contract is made allowing Bengal the full existing scale of expenditure, but it will have to be continued for future transfers of prisoners. The method by which it is calculated seems fair.

193. Our attention has been drawn to one small item of expenditure which might, we think, be avoided. The Bengal Government have to make to the Superintendent of the Presidency Jail an allowance, in lieu of house-rent, of Rs. 1,800 a year. There are quarters in an adjacent building (the General Hospital) which are exactly suitable for the purpose, but which are at present unavailable, because, for four months in the year, they are required for the Surgeon-General's Secretary. It would obviously be cheaper to make to this latter officer the usual house-rent allowance for the four months he is in Calcutta and to set free the quarters for the Superintendent of the Presidency Jail.

194. The estimate under Jails, for the future contract, is:—

	Receipts.	Charges.
	Rs.	Rs.
Manufactures	8,41	6,39
Other heads	5	10,89
TOTAL	8,46	17,28

POLICE.

195. The following table shows the expenditure on Police under its chief heads for 1881-82 and for the five years of the Contract:—

	1881-82.	1882 83.	1883-84.	1884-85.	1885-86.	1886 87. Budget.
Presidency Police	2 53	1,88	2,35	2,99	2,94	2,92
Municipal Police	38	1,86	10	29	32	43
Superintendence	1,26	1,21	1,20	1,24	1,09	1,15
District Executive Force	33,13	35,92	38,48	39,92	39,78	38,42
Chittagong Frontier Police	1,96	1,86	192	1,76	1,85	1,85
Miscellaneous	1,60	1,87	1,81	1,82	1,81	2,05
TOTAL	40,86	44,60	45,86	48,02	47,79	46,82

196. The increase of six lakhs is principally under the head of District Executive Force; out of this 497 is due to taking over the Municipal Police, in return for which the Municipalities have undertaken an additional expenditure of Rs. 1,86 on account of dispensaries, vaccination and education, part of which, however, is new expenditure and is not a relief to the Government. Besides this, a new grade of Sub-Inspectors has been created, the new district of Khoolna has been created, and a steam-launch has been provided for the Dacca Police. The increase under Presidency and Municipal Police is explained below:—

197. The position of the Provincial Government with regard to the Municipalities of Calcutta and the neighbourhood is as follows. It pays one-fourth of the net cost of the Calcutta Police and one-fourth of the River Police; three-fourths being paid by Municipal taxation and by the Port Commissioners respectively. It formerly paid half the cost of the Police of the Suburban and Howrah Municipalities; but under the provisions of the Municipal Act IV (B.C.) of 1884, its share has been raised to three-fourths. It pays for Police guards on the Lock-up, the two Government houses, the Stamp Office, Custom House, Ordnance Department, Commissariat Office, the Dockyard, the Mint, the Cossipur Foundry, the Clothing Agency, Fort William, the Telegraph and Survey Offices, the Paper Currency Office, the High Court, and four Salt Stations. We think that the strength of these guards may be found to be capable of reduction; and we recommend that a competent officer be instructed to enquire into the necessity of the number of sentries in each case. It may be found advantageous that each institution supplied with Police shall be separately charged with the cost, in order to encourage the inclination to reduce the force to a minimum. This may involve some transfer of charge from Provincial to Imperial We further note that there is a project on foot for transferring the remainder of the cost of the Calcutta Municipal

	Rs.
Calcutta.	
Cost of Police	4,63,415
Add collection of Police rate	4,000
	4,67,415
Deduct receipts from fees and fines, &c.	56,509
Balance	4,10,906
Government share, one fourth	1,02,727
River Police.	
Cost of Police	39,344
Government share, one-fourth	9,836
Suburban Police.	
Cost of Police	1,60,746
Deduct receipts, fees, fines, &c.	7,000
Balance	1,53,746
Government share, three-fourths	1,15,309
Guards on Government Buildings.	
Calcutta Lock-up	1,216
Other Buildings	52,128
Salt Police	4 336
Contingencies	7,060
Total (payable by Government)	64,740
Howrah Municipality.	
Government share, three-fourths of total	43,500
Grand Total Government payments	3,36,112

Police (say three lakhs of rupees) to the Provincial Government, in return for which the Calcutta and Suburban Municipalities are to be amalgamated, and large and expensive sanitary reforms carried out; and the Government of India has undertaken to allow for a part, if not for the whole, of this increased expenditure.

198. The questions of the strength and cost of the Municipal Police and of the proportion it bears to the work which has to be done, and to the expenditure in the Presidency Towns of Madras and Bombay, is a large one, and will be discussed after further examination in a separate note. We need only say here that the expenditure in Calcutta seems to us to require examination, but that it is possible that any reductions we may have to propose can only be gradually carried out. We do not at present make any retrenchment in our proposed figures for the future Contract.

199. The Superintendence consists of one Inspector-General, with a Personal Assistant (who may be of any grade among the District or Assistant Superintendents and who receives Rs. 100 as a special allowance) and two Deputy Inspectors-General at Rs. 1,500 each. The work of inspection is divided between them, the Inspector-General taking rather less than a third of the districts, and each Deputy Inspector-General rather more than a third.

200. The Local Government at first seemed inclined to advocate the abolition of one of the Deputy Inspectors-General, and on this understanding we were prepared to recommend it; but the Lieutenant-Governor has now pronounced against it, and considering the great extent of the Province and the large number of districts, we think that there ought to be sufficient work for both these officers As, however, we find that either the Inspector-General or one of the Deputies is always at head-quarters, we fail to see the necessity of the maintenance of the office of Personal Assistant to the Inspector-General. The abolition of the post would lead to a saving which may be stated at Rs. 6,000 per annum. We understand that the Lieutenant-Governor would not strongly object to this.

201. The executive staff of the Police is exceedingly strong in its higher grades. Including Assam, which draws its officers from the Bengal list, there are fifty District Superintendents of Police and thirty-six Assistants on the sanctioned list, with power to employ eighteen officiating men to fill up vacancies. The number held to be requisite is as follows. There are 45 districts in Bengal and seven* sub-divisions to which Assistants are specially posted; two special appointments, those of the Personal Assistant to the Inspector-General and of Assistant Inspector-General, Railway Police; and about sixteen Assistants in districts in which there are also District Superintendents. In Assam there are eight districts, of which four are light and are always held by Assistants, and two sub-divisions. Some Police officers are also employed in the Assam Frontier Police, which should ordinarily be officered by military men: they may therefore be left out of account. Excluding them, there are sixty-four charges and sixteen additional officers who have no distinct charges. Vacancies are filled by officiating men, who, after they have once acted, are placed, if ousted, on the temporary (or probationary) list, and draw Rs. 200 per mensem until again appointed to officiate

Patna City.	Serajgunge.
Palamow	Sasseram.
Serampore.	Gurjat Mehal.
Barrackpore.	

202. We question the necessity of having an Assistant Superintendent in addition to a District Superintendent in any ordinary district, except where the area is so large as to necessitate the division of the district into two separate charges. It has been replied to us that the districts are very large and the work too heavy for one man; but no such necessity is found to exist in the North-Western Provinces where the work seems to be heavier, though the districts are not so large. Looking at the statistics of cognisable cases for 1884, we find that the Gorakhpur district stands first, with 7,800 cases; Sitapur next with 7,500; Patna next with 6,400; then Ghazipur with 6,000. The North-Western Provinces has eleven districts with between four and five thousand cognisable cases, and Bengal has only four such districts We recommend therefore, as we have done elsewhere, that the Police establishment be manned on the principle of having one officer for each district and each important sub-division and a sufficient margin over for furlough (say about 20 per cent.) and for probationers: the number of probationers being calculated as equal to the average number of vacancies in three years. If this is approved, the calculation would

be, as above, that there are sixty-four charges, of which forty-nine are important enough for a District Superintendent of Police, while the rest can be filled (as now) by Assistants. To them must be added thirteen for furloughs and long vacancies (the posts can be filled by Inspectors during short leaves) and ten probationers, making 87 in all:—49 District Superintendents and thirty-eight Assistant Superintendents and Probationers.

203. We further recommend that the Police officers should be regarded, as has been done in the North-Western Provinces, and as we have proposed in other Provinces. We extract here a copy of the comparative statement inserted in our note on the Madras Police, and add to it a column showing how the re-grading might be carried out, so as to bring the salaries of the officers down to an average level corresponding to that in other Provinces:—

——	Madras.	Bombay.	Bengal and Assam.	North-Western Provinces.	Punjab.	Central Provinces.	Proposed new grading for Madras.	Proposed new grading for Bengal and Assam.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
District Supdts. of Police. 1st grade	2 @ 1,000	3 @ 1,000	7 @ 1,000	4 @ 800	4 @ 1,000	2 @ 1,000	2 @ 1,008	4 @ 1,000
2nd "	7 @ 800	5 @ 800	7 @ 800	10 @ 700	6 @ 800	2 @ 800	4 @ 800	6 @ 800
3rd "	12 @ 700	7 @ 700	12 @ 700	10 @ 600	11 @ 600	3 @ 700	6 @ 650	10 @ 700
4th "	...	4 @ 600	11 @ 600	10 @ 500	12 @ 500	5 @ 600	9 @ 500	13 @ 600
5th "	..	6 @ 500	13 @ 500	12 @ 400	.	6 @ 500	.. ..	16 @ 500
Average pay .	21 @ 762	25 @ 692	50 @ 682	46 @ 565	33 @ 648	18 @ 650	21 @ 648	49 @ 645
Assistants . .	1 @ 603 19 @ 500	2 @ 500 3 @ 400	16 @ 400 15 @ 300 5 @ 250	4 @ 300 4 @ 250	4 @ 450 6 @ 350 8 @ 250	2 @ 300 9 @ 250 ..	5 @ 400 6 @ 300 9 @ 250	10 @ 400 12 @ 300 16 @ 250
Average pay .	20 @ 505	5 @ 440	36 @ 337	8 @ 275	18 @ 328	11 @ 259	20 @ 302	38 @ 305

The scale here shown for the North-Western Provinces is not that actually in force, but is the sanctioned scale which is being gradually introduced.

204. The saving by such a grading (including in the present scale the 18 officiating men, who are not shown in the table in the preceding paragraph) would be Rs. 6,650 per mensem, or Rs. 79,800 per annum, but we do not take credit for any part of it in the Contract. The new grading can only be very gradually introduced, and part of it would effect the Contract with Assam. It may be worth while to point out that the change we recommend would affect the number, rather than the emoluments or the prospects, of the officers. The average pay of the 104 officers, of whom the sanctioned list now consists, is Rs. 479 per mensem; that of the 87 officers whom we think sufficient for the duty would, by our scale, be Rs. 496.

205. Five steam-launches are kept for the use of the Police (two in the 24-Pergunnahs, and one each at Faridpur, Backerganj and Dacca) at an aggregate of 14. The necessity of retaining these vessels seems to us questionable, especially at Dacca, where there is already a Government steamer kept for the use of the Commissioner, and but little used. We think the Local Government might with advantage enquire whether the utility of these vessels is commensurate with the cost.

206. Some savings under the head of Police may be expected in Orissa, in consequence of the transfer of the salt administration of that Province to the Madras Salt Department. Both permanent and temporary Police Establishments are now employed there in connection with the Salt Revenue—the permanent, at the salt outposts on the duty of preventing illicit manufacture and of checking the *rowannahs* which protect consignments of salt in transit, and as boat patrols on the rivers and on the Chilka Lake; and the temporary, to guard the salt-works (arrangs) during the manufacturing season.

207. The salt outposts are 37 in number, and are manned by 36 head-constables and 180 constables. The number of temporary hands engaged to guard the salt-works varies from year to year, according to the number of licenses granted for the manufacture. The provision for the outposts and for the boat patrols is not separately shown in the estimates. That for the temporary Police amounts to Rs. 24,395 in the Budget of 1886-87. The actual expenditure on this account is not likely, however, to approximate to this sum, as it will be reduced by the amount of the contributions made by the licensees (see paragraph 213).

208. So far as the salt administration is concerned, no part of this force, permanent or temporary, will in future be required, for it is intended to dispense

with the *rowannah* system and to entertain a departmental force to guard the works, to prevent illicit manufacture, and to patrol the rivers and the Chilka Lake. The outpost police attend, however, to the ordinary crime of the country as well to their salt duties. There is but little ordinary crime along the Orissa coast, but in those localities where it is most considerable it may be necessary to retain some of the outposts to deal with it. The question of the strength which must be retained is still under discussion. It is believed that ten of the outposts will still be needed, but the Inspector-General is not yet able to say what force of constables should be allotted to each. Some of the boat patrols may also still be required for ordinary Police work. We are unable, therefore, at present to estimate the saving on this account. It must be worked out later on, and be taken into account in the final settlement of the new Contract. The whole provision (Rs. 24,395) for temporary police can at once be retrenched.

209. There appears to have been an over-estimate under the head of Travelling allowance, but this will be corrected by the Revised Estimate.

210. The Chittagong Frontier Police is a special semi-military force kept up on the borders of Lushai-land, and is necessarily more costly than the ordinary Police; but comparing it with the cost of the Assam Frontier Police, the figures suggest that there is room for some reduction. The average pay of the latter force, taking officers and men together, is Rs. 128, and of the former, Rs. 140; and while the salaries of the Assam officers and men are 3,70 out of a total cost of 4,90, the auxiliary charges being only one-third of the pay of the force, in the Chittagong Police the salaries are 90 out of 2,25, the auxiliary charges being 150 per cent. on the pay of the force. There has been a considerable increase in 1886-87 on account of the creation of a coolie corps of two hundred men for transport purposes, but this will ultimately, it is thought, be compensated for by a reduction in the mule transport, and in the cost of road-making on which these men will be employed. This increase is concealed in the Budget by a large estimate of "probable savings," which is not likely to be realised.

211. The principal item included in "Miscellaneous" is the Village Police, which costs 1,13. The corresponding receipts are placed at 1,00. The two figures should balance each other, as far as they refer to the payments to the Digwari and Ghatwali Police, which are recovered from the landowners; but besides these it appears that the salaries of ordinary village chowkidars on some Government estates are included here, the chowkidari cess being amalgamated with the revenue. The other items under this head are State Railway Police, Cattle Pound Establishments, and the establishment for the inspection of steam-boilers, which is more than covered by fees.

212. Thus, though we recommend a large saving by the re-grading of Police officers, the only reductions we take account of in the Contract are those of the Personal Assistant to the Inspector-General 6, and of the Orissa temporary Salt Police 24: total 30. These reductions, and that on account of the Orissa Salt outposts and boat patrols, the amount of which has still to be settled, will take effect on the Revised estimate, which will probably exceed the Budget estimate, as the subtraction on account of probable savings was unduly large under District Executive Police as well as under the Chittagong Frontier Police.

213. *Receipts*—These consist chiefly of pound fees, and of clothing deductions; every constable and head-constable pays for his uniform (price about Rs. 7) and receives a grant of Rs. 4 from Government towards the expense. The steam-boiler inspection fees have already been referred to. The Budget figure may be adopted. We note that there appear from the accounts to be no recoveries on account of the temporary Salt Police in Orissa, employed on guarding the salt-works during the manufacturing season. The rule is that where the duty on the salt made is less than twenty times the cost of the establishment, the licensee has to pay the latter; and some collections are made under this rule. It appears, however, that the practice has been to credit these collections to Revenue deposits, and to debit to the same head the payment of the temporary Police on account of which they were collected. The effect was to cause the actual cost of the temporary Salt Police to appear in the accounts at a much lower figure than in the Budget, and to swell the amount of savings under the head of Police. The proper course would have been to show under

Police both the collections, as receipts, and also the whole expenditure. If any collections are made in future, they will be made by the Madras Salt Department and be accounted for in the Madras accounts, in which they will be credited to Imperial, not to Provincial with other miscellaneous departmental receipts.

MARINE.

214. The following are the figures:—

	1883-84.		1884-85.		1885-86.		1886 87, Budget.	
	Expenditure.	Receipts.	Expenditure.	Receipts.	Expenditure.	Receipts.	Expenditure.	Receipts.
Pilotage—								
Charges for Pilot Vessels	74	...	1,18	...	1,00	...	92	...
Charges for Pilots	5,94	8,49	5,16	7,24	5,41	8,02	5,24	8,00
Purchase of Pilot Vessels	62	...	...	...		...	...	...
Vessels—								
Undaunted	46	...	54	...	58	...	58	...
Clytie	2	...	2	...	2	...	3	...
Calcutta	2		3	.	2	...	3	...
Calcutta Establishments—								
Port Officer	29	...	44	...	38	...	40	...
Marine Court	3	...	3	..	7	...	3	...
Shipping Office	22	.	22	...	20	...	22	...
Other Charges—								
Subsidies	...	.	50	...	29	. .	35	...
Mooring Hire	14	...	14	...	14	...	14	...
Contributions to Port Funds	6	...	12	...	7	..	5	...
Other items	15	47	9	48	9	49	10	48
Refunds	...	.	...	...	2	...	...	...
Total	8,69	8,96	8,47	7,72	8,29	8,51	8,09	8,48
Deduct—Probable Savings	...	...	..	...	...	...	13	...
Net Total	8,69	8,96	8,47	7,72	8,29	8,51	7,96	8,48

[Note.—In the first part of the above statement the charges for building, repair, victualling, stores and coal and salaries of establishment are distributed according to vessels.]

215. The mass of the receipts and payments are those in the second line. They necessarily fluctuate greatly with the trade of the port of Calcutta. The net amount in the four years is 2,55, 2,08, 2,61, 2,76 (Budget). The amount of net receipts in the Budget seem to be large; that is, if 8,00 are to be received in the form of pilotage fees, it would seem likely that more than 5,24 will be paid to or on account of pilots.

216. The differences between the successive years in the figures relating to the vessels are due mostly to larger or smaller amounts of repairs.

217. No purchase has been made since the *Sarsati* was purchased in 1882-83 and 1883-84. The Bengal Government are proposing a new purchase now, but nothing has been settled, and we do not provide for it in the Contract.

218. The steamer *Undaunted* seems to be fully employed, being the only sea-going steamer of the Indian Marine stationed in Calcutta. She is used for all sorts of services, and was 107 days away from moorings last year. The *Clytie* is a small launch of 27 tons, which is used by the Lieutenant-Governor when on tour in the *Rhotas*. The *Rhotas* itself is borne upon the Imperial list of vessels. The expense of her up-keep has been treated in a separate note as a part of His Honor's expenditure. The *Calcutta* (now called the *Muriel*), a steam-launch of 10 tons, is at the service of the Port Officer of Calcutta.

219. The subsidy provided for is that given for the steamer service between Dibrugarh and Dhubri; it amounts to 35 a year.

220. *Port Officer.*—The salary of the officer at present occupying this appointment is Rs. 1,400, but it is proposed for the next incumbent to reduce it to Rs. 1,000. The establishment of this officer seems to us to be unnecessarily high. The three principal clerks draw Rs. 400, Rs. 160, and Rs. 100, and they have very little more than clerical work to do. Of recent years the Port Officer's work and responsibility have been much diminished by transfer to the Port Commissioners, and we understand that it is only by reason of some difficulties arising in dealing with the Pilot Service, that the office itself remains untransferred. We are informed that the office of Shipping Master was added to the Port Officer's duties in 1881, expressly on the ground that the Port Officer's time was not fully occupied. But as the real work of this office is done by the Deputy and Assistant Shipping Master, the Port Officer acting merely as a referee, we are justified in considering that the office continues to be a lightly worked one.

221. The Government of Bengal are willing to reduce the cost of the Port Officer and establishment by Rs. 8,000, as the existing incumbents are understood to be on the eve of retirement.

222 *Marine Court.*—The charges here shown are mainly an allowance of Rs. 200 to the Chief Presidency Magistrate in consideration of his having occasionally to hold a Marine Court. As we understand that that officer is by no means hardly worked, and as the duties of Marine Court are discharged during and not out of ordinary office hours, we do not see why a separate allowance should be given in respect of them, and we propose to withdraw it.

223. The *Moorings* hired in Calcutta were in 1881 reduced from 21 to 12. There are rarely more than one or two vacant, and they are often all occupied.

224. *Grants to Port Funds to make up deficits.*—Balasore is the only port that is systematically in deficit, and a grant of Rs. 5,000 for it is provided in this year's estimate. Steps are being taken under Act V of 1885 to increase the port dues and obviate the necessity for this grant. We do not provide for it, therefore, in the Contract. A contribution of about Rs. 1,860 per annum is charged under Marine towards the cost of the Chittagong Port Establishment. We think the whole charge should be met from the Port Fund (*vide* paragraph 86), and therefore deduct 2 on this account.

225. Upon the whole account of this head we take the Budget estimate of receipts, and 17 less than the Budget estimate of expenditure. But as above noted, we may have to alter the figures if experience shows that the net revenue of 276 under pilotage cannot be realized.

EDUCATION.

226. *Expenditure.*—The cost of this Department has increased largely, as the figures below prove, since the beginning of the Contract, and the increase has extended to nearly every branch of the expenditure :—

	1881-82.	1882-83.	1883-84.	1884-85.	1885-86	1886-87, Budget.	Committee's estimate.
Direction	55	58	68	58	53	55	55
Inspection	3,79	4 13	3,92	4,20	4,48	4,41	8,91
Government Colleges, General	3,95	4,11	4,28	4,11	3,83	4,12	
Ditto, Special	1,08	99	1,05	1,09	97	1,04	
Government Schools, General	5,93	6,23	6,44	6,51	6,52	6,36	6,29
Ditto, Special	1,27	1,27	1,46	1,59	1,60	1,67	1,67
Grants-in-aid	9,30	10,76	11,49	13,79	12,78	13,69	13,10
Scholarships	1,63	1,83	1,90	1,81	1,76	1,75	1,94
Miscellaneous	26	26	33	33	37	33	
TOTAL	27,76	30,16	31,35	34,01	32,84	33,92	32,46

227. *Inspection.*—The Inspecting Officers consist of six Inspectors (one for each of five circles and one for European schools , all in the superior graded list, and all but one Europeans; ten Assistant Inspectors (one for each of the nine divisions and one for the European schools), all in the subordinate graded service; 46 Deputy Inspectors (one for each district), mostly in the same service,

with salaries ranging from Rs. 75 to Rs. 200; and 172 Sub-Inspectors at the rate of from two to ten to each district, with salaries ranging from Rs 50 to Rs. 100. The principal work of the Sub-Inspectors is to inspect the primary schools. The Deputy Inspectors have general charge of all schools in the district except the high schools; the Inspectors and Assistant Inspectors visit these schools and all secondary schools, and to some extent primary schools also. There has been an increase since 1881-82 of Rs. 62,000 under this head. It is due to the appointment of an additional Inspector of a circle, an Inspector and Assistant Inspector of European Schools, five Assistant Inspectors, one Deputy Inspector, and thirteen Sub-Inspectors; also the pay of the lowest grade of Sub-Inspectors has been raised from Rs. 30 to Rs. 50.

228. We think that inspection, in the higher grades, is rather overdone. It is true that the responsibilities of the Deputy Inspectors in the matter of grants-in-aid are large, but they are men of considerable position rising to Rs. 200 salary, and it ought to be possible to maintain an effective check over them without so many Inspectors and Assistants, the number of whom has risen in five years from nine to sixteen. Four Inspectors have each a circle containing two divisions, and have two Assistants under them. The fifth Inspector has one division, Rajshahye, and one Assistant. We believe that the Educational authorities admit that European Inspectors are unnecessarily expensive, and that the work can be done equally well by Natives; and we would recommend that the number of Inspecting officers should be reduced to nine, one for each division, who should be all or mostly Natives, and mostly in the subordinate service, one or two posts being reserved in the superior grades to reward exceptional merit.

229. There are 75 European schools, of which the majority (46) and all the most important are in Calcutta and its suburbs. We think one Inspector without an assistant ought to suffice for the Calcutta schools, and that the others, which are mostly small railway schools, can be visited by the Inspector of the circle, and the hill schools by the Director himself.

230. *Colleges.*—There are thirteen colleges, of which seven are first class, five are second class (teaching up to the First Arts standard only), and one is the Seebpore Engineering College. The increase under this head since 1881-82 has been Rs. 17,000, of which Rs. 10,000 have occurred in the first grade Colleges, and are due to the introduction of new courses and standards in the University, necessitating the employment of additional lecturers, whose number has risen from six to fifteen. The rest of the increase is due to cataloguing the manuscripts of the Sanscrit College and to the purchase of physical science and chemical apparatus for the first grade Colleges.

231. The question to be considered is, how far this large number of Colleges ought to be maintained. We understand that the Government has already decided that two of the second grade Colleges, Midnapore and Berhampore, shall be closed or made over as aided institutions from 1st April next; that the Chittagong College shall be treated in the same way shortly, and the Rajshahye and Kishnagarh Colleges as soon as any local bodies can be found to give satisfactory guarantees for their maintenance. This, it may be noted, is in strict accordance with the recommendation of the Education Commission, Chapter VIII, paragraph 543.

232. The Director of Public Instruction informs us that in his opinion only four Colleges need be kept up—the Presidency, Dacca, Patna and Cuttack. We think that the Government might even go further and decide that a Government College is not needed at Dacca, where an unaided private institution already exist and flourishes. The students at Hooghly might be required to go to the Presidency College, while the Calcutta Madrassa (which has only 15 pupils who cost the State Rs. 933 apiece), and the Sanscrit College (so far as regards its English teaching for the First Arts examination) might be amalgamated with the Presidency College. The average annual cost per head of a student in a Government College is now Rs. 269, in an aided College it is Rs. 30. The reduction of the number of Government colleges and the closing of outlying Colleges or the substitution for them of aided institutions would obviously produce a considerable economy.

233. *Reduction of the Superior Staff.*—The existence, however, of the permanent staff entertained in the graded services makes it difficult to carry

out economies of this kind rapidly. The officers employed in the Colleges will have to be absorbed before the State can receive any relief; and indeed it is possible that the closing of a college might be a source of increased expenditure to the Government, if it has to pay the salaries of the staff and loses the fees. The figures in the margin show the net cost of the Arts Colleges to Government in 1884-85 (see paragraph 41 of the Departmental Administration Report). Midnapore will be taken over by the Municipality with its existing staff; the next cost to Government has been Rs. 1,000, and a grant of about that sum will have to be made under the rules, so that the change involves no reduction of expenditure. Berhampore will probably be closed; it has cost Rs. 12,000 net, but Government will have to pay the salaries of the Principal and two Professors till they are absorbed elsewhere; these amount to about Rs. 1,000 a month; and the only gains will be the saving of contingent expenditure, about Rs. 1,000, and the cessation of charges for repairs.

	Net cost, 1884-85.
Presidency	1,01
Patna	39
Cuttack	14
Sanscrit, Calcutta	21
Madrassa, "	17
Hooghly	42
Dacca	26
Kishnagarh	15
Berhampore	12
Raishahye	9
Midnapore	1
Chittagong	3
TOTAL	3,00

234. It follows from these considerations that the chief or only reduction of expenditure under the heads of Inspection and Colleges will be obtained by reducing the numbers of the graded services. The superior service consists of 41 officers, who are, at the time of writing, thus discributed: Director 1, Inspectors 5, Principals 9, Professors 18, Furlough 5, lent to other Governments 3. If the requirements of the service are fixed, as we recommend, on the scale shown in the margin, the number would be reduced to 21. In the last five years there have been about two vacancies a year, and at this rate it would take ten years to absorb the necessary number. Similarly in the subordinate graded service, there are in the Colleges we propose to reduce 21* Professors who will have to be absorbed. If the Colleges are taken over with their staff by the Municipality or by a Local Committee, it will simplify the process; otherwise the absorption will take some time. During the last five years there have been about twelve vacancies annually, so that the 21 posts can be absorbed in two years, including vacancies in the lower grades, and the reduction can be carried up to the higher grades in about five years.

Director	1
Inspectors	3
Principals (Presidency, Seebpore and Patna Colleges)	3
Professors—	
Presidency College	8
Patna	3
Seebpore	3
	21

*Hooghly	3
Kishnagarh	5
Dacca (Besides two outside the list)	3
Rajshahye	3
Berhampore	3
Chittagong	4
	21

235. We may therefore assume that the superior service will be diminished by two posts every year, and if the service is not regraded, but keeps the same number of posts in the higher grades as now, the reductions will all be in the fourth or lowest grade—Rs. 500 to Rs. 750. There will therefore be a saving of Rs. 12,000 in the first year, Rs. 24,000 in the second, and so on up to Rs. 60,000 in the fifth. We take for the Contract the average reduction of Rs. 36,000. In the subordinate grade there will be a reduction of twelve places in the first year and of 21 in the second; it is difficult to say in what grades those reductions will occur, but it seems fair to assume that they will be in the fourth grade, and that the reduction will reach 21 × 150 × 12 or Rs. 37,800 in the second year of the Contract. For the whole term of the Contract we assume a reduction of 30.

236. *Technical Colleges and Schools.*—The law schools are self-supporting, but the Civil Engineering College at Seebpore is very far from being so, the total cost being 69, out of which Government pays 63, the pupils' fees and other items amounting only to 6. In the School of Art also the fees amount only to 3 out of 22; and the cost to Government per head in these two institutions is Rs. 306 and Rs. 115 respectively. Efforts should, we think, be made to induce the payment of larger fees and to reduce the scholarships and stipends to what is absolutely necessary; we hear of some unusually large scholarships in the Engineering College.

237. *Ordinary Schools.*—The high schools are 152 in number. We learn that the Government propose to transform them into aided schools by degrees, beginning with sixteen at first. But as Government only gives a net grant to these schools and does not wholly support them, there will be little saving by the transfer, the grant-in-aid being equal to the present "net grant," though there will be some economy in regard to repairs and pensions. The net grants now given will be subject to reconsideration every year, and we are informed by the Director that a reduction has been decided on, as in the margin, for next year. We may take credit therefore in the Contract for a saving of 7.

	Present grant. Rs.	Proposed grant. Rs.
10 Collegiate and Branch Schools . .	39,850	36,270
37 Zilla High Schools	75,588	71,760
	1,15,438	1,08,030

238. We have examined the expenditure in the other Government schools, and have no suggestion to make regarding it.

239. *Grants-in-aid.*—The grants-in-aid have increased more rapidly than any other part of the expenditure. They have been as follows:—

	1881-82.	1882-83.	1883-84.	1884-85.	1885-86.	1886-87. (Budget.)
Primary and Hill Schools . .	4,89	6,01	6,51	7,94	7,32	7,72
Secondary Education . . .	4,26	4,53	4,88	5,84	5,08	5,41
Buildings and Furniture . .	...	...	...	1	38	89
Special Grants to Private Schools	15	22	9	...	...	...
Deduct Probable Savings .	...	...	...	...	...	—33
	9,30	10,76	11,48	13,79	12,78	13,69

240. We understand the general policy of the Government of India to be that primary education has the first claim on the State; and that, though secondary education has also a claim, it ought, if possible, to be paid for, at any rate to a large extent, by those who profit by it, and Government should gradually recede from its support. We do not recommend any interference with the amount of the grant to primary schools (the question of its distribution is a matter of administration), but the grant to secondary schools should, if it is at all excessive, be reduced. But when we examine the details of this grant, we find there is little room for retrenchment. The principal sub-heads are shown in the margin, and it is clear that the increase in the case of native colleges and schools is due to the growth of the number of the institutions rather than to more liberal grants; while the main increase is attributable to the settled policy of the Government of India as regards the teaching of poor Europeans. We do not think the figure for the future Contract can be placed lower than that of the present year.

	1881-82.		1885-86.	
Grants-in-aid.	No.	Amount.	No.	Amount.
Secondary Education.		Rs.		Rs.
Colleges . . .	5	21,540	6	24,217
European Schools—				
High English . .	3	7,540	7	15,786
Middle English . .	10	13,201	32	62,251
Primary . . .	6	2,809	17	10,427
Native Schools—				
High English . .	101	68,064	130	73,936
Middle English . .	468	1,21,332	547	1,36,599
Middle Vernacular . .	791	1,04,507	857	1,15,225
		3,38,993		4,38,441

241. As to building grants, they are chiefly made to European schools in consequence of the effort connected with Archdeacon Baly's name, and the construction of such new schools will not go on much longer. The Director, Public Instruction, states that he requires 40 for the next three years and 10 for the two succeeding years; we place the figure at 30 for the period of the Contract. This reduces the entire grant-in-aid by 59.

242. *Minor reductions.*—There are some minor reductions to propose. The Government has decided to stop (at least for a time) the sending of scholars to Cirencester. The Budget contains a grant of Rs. 2,000 for their passage and outfit, which need not be repeated, and of Rs. 10,000 for their scholarships at £200 a year to each, the number now in England being 5. Of these, two will return in 1887-88, one in 1888-89, and two in 1889-90, so the grant required will be 10, 6, and

4 for these three years and afterwards nothing, which gives on the average of five years a saving of 6. A similar sum of Rs. 1,000 is provided for passage and outfit of the Gilchrist scholars, and this may now cease. The *Education Gazette* costs Rs. 3,600, and the Director agrees that it need not be kept up. Since our conference, however, with His Honor the Lieutenant-Governor, we have learned that the Government of Bengal has already proposed to discontinue this grant, and that the Government of India (Home Department No. 364, dated October 2nd, 1886) has requested that the question may be postponed for a year. The reduction might, however, come into effect on the 1st of April next. There is a grant of Rs. 3,000 for the purchase of Uriya books, which may be reduced to 1. Thus the total saving under this paragraph will be 2+6+1+3+2 = 14.

243. *Receipts.*—These are composed almost entirely of fees, and though we learn that some increase is expected, there will be no large and general rise, and the fees from colleges will decrease if Government retains only three of them under its own control. We therefore leave the Budget figures 5,56 unaltered.

MEDICAL.

244. The expenditure and receipts are as follows:—

	1884-85.	1885-86.	Budget, 1886-87.	Committee's Estimate.
Expenditure—				
Establishment	4,99	4,62	4,92(*a*)	4,70
Hospitals (including Lock-hospitals)	3,82	3,94	3,73	3,73
Medical College and Schools	2,36	2,34	2,43	2,43
Sanitary Commissioner	40	41	38	38
Vaccination	1,34	1,43	1,37	1,37
Grants	48	46	50	50
Lunatic Asylums	1,14	1,13	1,10	1,10
Chemical Examiner	3	5	5	5
Refunds	...	...	2	...
TOTAL	14,56	14,38	14,50	14,26
Receipts—				
Fees	20	23	20	1,41
Hospital Receipts	64	64	56	
Lunatic Asylum	30	26	31	
Contributions	30	30	30	
Miscellaneous	4	3	4	
TOTAL	1,48	1,46	1,41	1,41

245.—*Establishment.*—The Superior Medical Establishment of the Bengal Presidency is thus composed:—

Inspector-General of Civil Hospitals and Sanitary Commissioner	2
Calcutta Medical Staff	14
Deputy Sanitary Commissioners (*b*)	3
Assistant Opium Agents	2
Inspector-General of Prisons	1
Superintendent, Botanical Gardens	1
District Surgeons (reserved)	32
District Surgeons (not reserved)	11
Port Health Officer, Calcutta; Civil Surgeons, Serampore and Goalundo, and Northern Bengal State Railway.	4
TOTAL	70

246. The officers whose designations are printed in italics are charged under Medical Establishment; the other appointments come under other heads.

247. One other Civil Surgeoncy, Julpaiguri, is provided for by an allowance given to the Military Medical Officer stationed there

248. As regards the first two appointments, we have to recommend in Bengal, as we have done in other Provinces, the amalgamation of the appointments of Inspector-General of Civil Hospitals and of Sanitary Commissioner. The former officer informs us that he does not, as a matter of fact,

(*a*) Deducting the 5 transferred to furlough.
(*b*) Besides four who are Assistant Surgeons.

undertake the inspection of hospitals, so that his work in connexion with them is confined to what can be done from a Central Office. In regard to this it must be remembered that the transfer of many of the hospitals to Local and Municipal management has necessarily considerably diminished the office work involved, so far at least as relates to control of expenditure. The control of personnel is also a matter that can hardly occupy much of the time of the Inspector-General. We cannot see what difficulty the Sanitary Commissioner would have in adding to his own work all that the Inspector-General does. His own work is reckoned under the three heads of Sanitation, Vaccination, and Mortality Statistics. Of these the latter is admittedly mere compilation work for clerical establishments; and for half the year, while the Sanitary Commissioner is at Darjeeling, it goes on in Calcutta without his personal direction. In the Vaccination Department, the inspection and testing of operations is done by Inspectors and Deputy Sanitary Commissioners, and the Sanitary Commissioner himself merely receives the reports, and exercises general control. The principal duty that falls on the Sanitary Commissioner personally is that, during the cold weather, he visits as many as convenient of the towns and Municipalities, recording his advice and suggestions, so that the Magistrates and Commissioners may bring them before the Municipalities. Important as this work is, it is not so engrossing as not to leave time for the inspection of hospitals and for examination into their efficiency; and as it is mainly carried on in the very places where these institutions exist, the nature of the work affords a strong argument of itself in favour of the formal addition of the Inspector-General's duties to those of the Sanitary Commissioner. It certainly appears to us that for at least six months of the year even the combined duties of the two offices hardly afford sufficient employment for one man.

249. The Government of Bengal inform us that they are prepared to accept our proposal in this matter, provided that (1) the combined officer be appointed by and be subordinate to the Government of Bengal, and (2) he be allowed a Deputy from among the Commissioned staff. The last condition can be complied with, as will presently be explained, without more cost than is involved in the appointment of a new Assistant Surgeon; or rather, as the Government has already a large number of supernumerary Assistant Surgeons, without any extra cost at all (*vide* paragraph 282). The first condition has reference to the existing system under which the appointment of Inspector-General of Civil Hospitals in Bengal is treated as a step in rank given by the Government of India to an officer of the general Medical Staff, who may even have no previous acquaintance whatever with the Province. We do not know what the necessity is for thus dealing with the appointment, but it is obviously desirable that if the Bengal Government is to have only one adviser in medical matters, instead of two as at present, that one should be of its own selection, and in its confidence.

250. The medical staff in Calcutta is composed of ten officers attached to the Medical College and the College Hospital, three Surgeons attached to the General Hospital (and charged under Hospitals and dispensaries), and one for the Sealdah Hospital and Medical School. The list of the first ten is as follows:—

No.	Professorships in Medical College.	College and other hospital duties	Other duties.
1	Medicine . . .	Principal and first Physician	
2	Surgery . . .	First Surgeon .	Presidency Surgeon.
3	Materia Medica and Clinical medicine.	Second Physician . .	Inland Emigration (*a*) and Customs Preventive service.
4	Anatomy	Second Surgeon . .	Presidency Surgeon.
5	Midwifery . . .	Eden Hospital . .	Chemical Examiner.
6	Chemistry . . .	. . . .	
7	Pathology . . .	Resident Physician .	
8	Physiology . . .	*Nil.*	Port Commissioners and Mayo Hospital (*b*) and Marine Surgeon.
9	Ophthalmic . . .	. . . .	
10	*Nil*	Resident Surgeon.	

(*a*) Paid by local allowance (*b*) Both reckoned as private practice.

251. For reasons which have been given in our note on Bombay, it is not possible to avoid employing a large number of medical men as Professors; and to judge from the allotment of duties in the other Presidencies, a Professorship with an attached hospital duty, or with an attached district surgeoncy, is the ordinary work of one individual, apart from minor duties. District surgeoncies are not assigned in Calcutta, as in Madras and Bombay, as the distances to be traversed are not so great as in those cities; but the Professors, except No. 6 and No. 7, distribute the district work among them, The Professors of Chemistry, of Ophthalmic Surgery, and of Physiology are the only officers who have not specially assigned duties in a Government hospital; and therefore the difference between the medical staff of the College in Bengal and that of those in Madras and Bombay is mainly this, that in the latter places hospital duties and district duties are divided between different officers, while in Calcutta about the same number of men cover the same ground, but do not make the distinction between the two classes of duties.

252. One possibility of a reduction in the staff lies in the consideration whether the two Professors of Physiology and Ophthalmic Surgery (who, as already mentioned, have not, like the rest, specific hospital duties, could not be charged with part of those connected with the General Hospital, where there is a Surgeon Superintendent, and two Resident Surgeons; but this last institution is a very important one, and is so distant from the Medical College and its hospital that it seems necessary (as in the case of Bombay, where, however, the hospital is much smaller) to provide with a special staff, and not merely treat it as an additional duty.

253. Another method of retrenchment lies in the substitution of independent practitioners, receiving grants from Government for such official duties as they perform, but relying on private practice for the bulk of their income, for Commissioned Medical Officers in permanent employment. The Government is bound to supply medical advice and treatment for its officers; and in small stations this can only be done by entertaining Civil Surgeons in their permanent service: but at great centres like Calcutta independent men would readily set up for themselves if they were not deterred from doing so by the fear of a competition on unequal terms, and if they could rely on a moderate grant-in-aid as remuneration for their attendance on Government servants, and on obtaining the allowances suitable to Medical Professorships.

254. It should be noted that, according to the orders of 1867, which regulate the existing distribution of appointments, the second duty of the Professor of Ophthalmic Surgery was that of Marine Surgeon; but now that the port has been transferred to the management of the Port Commissioners, this duty, as a Government duty, means nothing more than medical attendance on members of the Pilot Service; and though the same officer performs also the remaining duties of the Marine Surgeon, he gets an allowance of Rs. 300 from the Port Commissioners in respect of them.

255. The Superintendent of the Sealdah Hospital holds an appointment of a peculiar nature. The highest appointment among the Professorships carries an allowance of Rs. 850, Rs. 1,050 or Rs. 1,250 according to standing; and it is expressly laid down that minor Professorships are not to be added to any officer's allowances so as to increase the total above the pay of a full Professorship. The Superintendent of the Sealdah Hospital has, however, no special salary assigned him, but has a group of appointments separately paid, namely, Hospital Superintendent Rs. 300, Police Surgeon Rs. 300, Coroners' Surgeon Rs. 500, Superintendent, Lock Hospitals, Rs. 300, Superintendent, Medical School, Rs. 250; total Rs. 1,650. It would be better to pay a singe salary for the combined duties; the charge of the Medical School perhaps being provided for as in the other simllar cases by an additional allowance. We have recommended elsewhere (see paragraph 159) that the remuneration allowed to the Coroners' Surgeon shall be reduced to Rs. 200 per mensem.

256. For the last three items in the list of the medical staff given in paragraph 245 we have (excluding the Northern Bengal Railway appointment, which is not in the Civil Estimates) 46 officers required, of whom fourteen may be uncovenanted. The estimates provided 37 commissioned and nine uncovenanted officers, but as some of the former have been called away for field duty in Burma, the number of uncovenanted is now nearer, if not up to, the max-

imum. The Lieutenant-Governor is willing to employ the full number continually if it suits the arrangements of the Government of India.

257. One of the Civil Surgeons, namely, the Civil Surgeon of the 24-Pergunnahs, has an Assistant. We learn that this officer is permitted to undertake private practice; and we hold, as we have held in other Provinces, that a Civil Surgeon who is relieved of part of his own duties, so that he is able to undertake private work which is profitable to himself, should not be allowed to throw upon Government the cost of that relief. The charge to Government seems all the more unnecessary in this case, as the Civil Surgeon in question, while having an Assistant, paid by Government, for his ordinary duties, himself gets a special allowance of Rs. 300 for certain extra duties connected with emigration (*vide* paragraph 293).

258. It is convenient here to notice the special allowances given to the Medical officers attending Colleges, of Rs. 100 if Surgeons, or of Rs. 50 if Assistant Surgeons. Regarding these we have the same remark to make as in other Provinces, that the attendance upon the gazetted staff is part of the ordinary duties of the Medical Officers of districts, and that as regards students there is no reason why Government should make any special arrangements for their medical care more than for that of any other members of the general public; and we doubt whether, as a matter of fact, they largely avail themselves of the services of the Medical Officers. The Government of Bengal have, as we understand, relieved Civil Surgeons of the duties in respect of which the allowances were given, and the rule now practically applies to Assistant Surgeons only.

259. We make some remarks further on on the subject of the allowance of Rs. 250 in three cases and of Rs. 200 in one case for the charge of Medical Schools. Two of the officers concerned have a large number of cumulative allowances. (See paragraph 278.)

260. The Establishment charges included under "Medical Establishment" are (1) the office of the Inspector-General, (2) 44 clerks and 45 peons for the Civil Surgeons of districts, (3) one Hospital Assistant at Darjeeling, and four Compounders employed at the civil stations of Dacca, Hooghly, Moorshedabad, and Patna.

261. With respect to the last, we have not been informed why it is found necessary to make arrangements there different from those in force at other stations. The local Hospitals, which are supported by Municipalities, ought to suffice at these four stations as well as at all others.

262. As regards the office establishment of the Inspector-General, it seems to us to be on a much higher scale than, judging from the corresponding establishments in other Provinces, is at all necessary. Besides a Personal Assistant on Rs. 250—400, there is one clerk on Rs. 150—200, two clerks on Rs 100—150, three clerks on Rs. 75—100, and ten clerks on lower salaries, giving on the whole an annual cost of Rs. 17,000. The corresponding officer in the North-Western Provinces has an establishment costing only Rs. 7,000; the Madras office (if we omit the Secretary whose work corresponds to nothing in Bengal) costs a little over Rs. 8,000.

263. We understand that the Government of Bengal have instructed a special officer to enquire regarding the work done by these establishments, and we therefore leave the subject for its disposal.

264. The amount of the charge under Medical Establishment depends upon the rank of the officers and upon the number who happen to be on leave. There has been little alteration in the whole number charged, and the expenditure since 1882-83 has been 4,61½, 4,65½, 4,99 (of this excess 13 comes under the single salary of the Inspector-General of Civil Hospitals, and was exceptional), and 4,62. The Budget provides 4,97. This is not likely to be worked up to, first, because it appears in itself to be too high an estimate, and, secondly, because the detachment of some officers to Military duty in Burma and elsewhere is likely to make the actuals of 1886-87 lower than the average. We may take 4,70 pending consideration of the Revised Estimate. It is possible, we think, that the actuals of 1886-87 may be as low as 4,50 from the causes we have mentioned. In that case, the Revised would probably not be a safe index of future requirements.

265 *Hospitals and Dispensaries.*—The following figures show the charges distributed between Calcutta and the Mofussil, the Howrah and Sealdah Hospitals being reckoned as belonging to the former:—

	1881-82.	1882-83.	1883-84.	1884-85.	1885-86.
Calcutta—					
Salaries	83	73	84	85	86
Establishment	65	66	65	67	69
Supplies	1,00	1,15	1,04	1,51	1,35
Contingencies	18	12	18		20
TOTAL	2,66	2,66	2,71	3,03	3,10
Mofussil—					
Salaries	71	39	36	35	35
Establishment	42	19	15	21	36
Allowances	2	6	5	5	5
Supplies	4	3	4	18	1
Contingencies	16	14	12		7
TOTAL	1,35	81	72	79	84

N.B.—Salaries include Medical Officers and Assistant Surgeons. Hospital Assistants come under Establishment.

266. The Calcutta Hospitals are the following:—

General Hospital.—For European; supported by Government, which assigns to it a Surgeon Superintendent and two Resident Surgeons. It has the greater part of an income of 64 from paying patients, of which half is received, on account of sailors, out of dues on shipping.

Medical College Hospital and Eden Lying-in Hospital.—In connection with the Medical College.

Sealdah Hospital—The Calcutta Municipality contributes Rs. 30,000 to this Hospital, being about half its cost.

Howrah Hospital and Mayo Native Hospital.—These Hospitals are largely supported by endowments and subscriptions, but Government gives them grants of Rs. 37,000 and Rs. 4,400 respectively (see under "Grants for Medical Purposes"), and the Howrah Municipality gives Rs. 2,600 to the Howrah Hospital.

267. The cost of the Calcutta Hospitals have been steadily increasing, almost the whole of the increase being under the head of supplies, that is, mostly diet and medicines. The attention of the Local Government should be drawn to this. It might be advisable to institute an enquiry into the causes of this increase.

268. Under Mofussil Hospitals, the cost decreased in 1882-83 by Rs. 50,000 or Rs. 60,000 under the arrangements by which the Government took over police charges from the Municipalities and handed over to them the hospital charges. And from figures given us by the Government, it appears that municipal and local expenditure upon hospitals and dispensaries has increased by the same amount of Rs. 50,000 or Rs. 60,000.

269. The number of hospitals and dispensaries in the Mofussil, on 30th December 1885, was as follows:—

5 entirely supported from private sources.
228 receiving aid to various extents.

270. The figures above shown as charged to Government for hospitals and dispensaries include charges which really lie outside, although they are connected with, those institutions.

271. The Government has a very large number of supernumerary Assistant Surgeons and Hospital Assistants on its staff. The last return we have shows 23 of the former, costing Rs. 28,800 and 69 of the latter, costing Rs. 10,740. These

men it distributes to the hospitals and dispensaries in Calcutta and in the mofussil, and although they are charged in the accounts under hospitals and dispensaries, they are not dealt with as dispensary charges for the purpose of the dispensary rules; that is, their support is not contributed to by the managers of the dispensaries.

272. In the second place, there are a number of Hospital Assistants attached to sub-divisions, who are also placed in charge of the dispensaries with a small additional allowance, and in these cases the additional charge only is reckoned as incurred in the dispensary, though the whole amount is charged under this head.

273. Thus, although the Government accounts show that Rs. 70,000 or Rs. 80,000 are spent upon hospitals and dispensaries, the hospital report gives the following as the accounts of these institutions for 1885 :—

	Rs.
Paid by Government	18,659
„ Local or other funds	1,18,685
„ Municipal Funds	1,43,574
Investments	30,890
Subscriptions	1,23,057
TOTAL	4,34,865

Whether we take the full Rs. 84,000 shown by the Government accounts, or the smaller amount shown in the dispensary accounts, the amount contributed by Government is fairly met by contributions from other sources. The contrast in this respect between the Mofussil and the Metropolitan institutions is very marked.

274. Economy can be sought for in the expenditure under this head only by reducing the establishment of Assistant Surgeons and Hospital Assistants which Government has on its hands, coming down from a time when qualified officers of this class had a claim to enter Government service at once. One measure that will be effectual to this end has recently been sanctioned, namely that Government may in certain cases encourage the employment of its supernumeraries in preference to other candidates by contributing towards their allowances. It might be found possible also to reduce the heavy and increasing miscellaneous expenditure in the Calcutta Hospitals.

275. *Medical College and Schools.*—We have already dealt with the question of the staff of Professors at the Medical College in Calcutta. We have only to remark further that the fees paid by the students are on a very low scale as compared with Bombay and Madras, as may be seen from the following statement of their amount:—

Bombay,	Rs. 120 a year.
Madras, Rs. 105 to Rs. 155	„
Bengal,	Rs. 60 „

As the medical profession has been largely adopted by natives of Bengal as a paying profession, it seems advisable that they should contribute a little more towards the heavy expenditure upon the College, and there is no sufficient reason why they should pay only half of what the students are charged in the other Presidencies. The amount paid by the 132 students (the number on 31st March 1885), supposing all paid at full rates, is only eight months' salary of one of the ten Professors, to say nothing of the rest of the staff and of the other expenditure.

276. There are four Medical Schools—Sealdah, Dacca, Patna and Cuttack—where the instruction is given in the vernacular, and the licentiates are of the vernacular class. We think that the fees at Calcutta and Dacca may well be raised above the present standard of Rs. 3 a month, and that such an increase as may be found practicable should be enforced at Cuttack and Patna.

277. Small as the income from fees is, even that small amount is to a large extent illusory, for while the fee income for all sources is only Rs. 20,000, there are given to the students stipends amounting to Rs. 10,000 and prizes amounting to Rs. 1,000.

278. We observe that the four Medical Officers who have charge of the Medical Schools (the Civil Surgeons of Dacca, Cuttack, and Patna, and the Superintendent, Sealdah Hospital) get allowances, in three cases of Rs. 250, and

in the Cuttack case of Rs. 200, for charge of the Schools. We are given to understand that in two cases, if not in three, the Medical Officers in charge are unable to lecture in the vernacular in which the instruction is entirely carried on. If that is the case, we think that their general charge of the institution is far too highly paid. The Civil Surgeon of Dacca has, in fact, four charges besides his Civil Surgeoncy, namely, Mitford Hospital Rs. 200; Medical School Rs. 250; Jail Rs. 100; Lunatic Asylum Rs. 250; and as the Civil Surgeoncy is already one of the heaviest in Bengal, and involves a good deal of private practice, we do not see how the officer who holds all these appointments can give them sufficient attention to justify the high allowances.

279. We recommend that the allowance for charge of a medical school be reduced to Rs. 100, unless the Civil Surgeon in charge undertakes a definite share in the vernacular instruction given.

280. *Sanitation and Vaccination.*—For vaccination purposes Bengal is divided into seven circles (excluding Calcutta which is a circle by itself, and where the work is at the charge of the Corporation); and for the oversight of these seven circles there are seven Superintendents (who are also Deputy Sanitary Commissioners) and ten Deputy Superintendents, of whom three are Commissioned Medical Officers and fourteen Assistant Surgeons. The duties of the seventeen men are very similar. They have under them, on the average, each—

15 Vaccinators, working under 1⅛ Head Vaccinator; and
63 Licensed Vaccinators, working under 5 Inspectors.

Municipalities keep up their own vaccinators, who are supervised by the Local Medical Officer (Civil Surgeon or Dispensary Officer), not by the Superintendent or Deputy Superintendent.

281. The Superintendents and Deputy Superintendents, besides their work connected with vaccination, have also to report generally upon the sanitary condition of their districts; and they ought, according to the prescribed system, to be out in camp from November 1st till March of each year, a requirement which is fairly acted up to.

282. The employment of Commissioned Officers as Superintendents of Vaccination (and Deputy Sanitary Cammissioners, this appointment being combined with the Superintendencies) is obviously not required, except perhaps in one case, by the nature of the duties involved, for, out of the whole number of seven men employed on the same duties, four are Assistant Surgeons and three are Commissioned Officers, who cost three or four times as much as Assistant Surgeons It would seem preferable to employ Assistant Surgeons only in all the appointments. Before this change can be made, however, the number of Commissioned Surgeons which the Province is bound to keep on must be reduced. We recommend that this should be done, and that allowance be made for it in the Contract. We have noted above that if the Sanitary Commissionership and the Inspector-Generalship of Civil Hospitals are combined in one officer, it may be necessary to give the combined officer a Commissioned Officer as Deputy. This Deputy can be provided from the list of existing Circle Deputies by the substitution in the latter appointment of an Assistant Surgeon.

283. *Grants for Medical Purposes.*—Nearly the whole of the expenditure under this head is accounted for by two items—a grant of Rs. 37,366 to the Mayo Hospital in Calcutta, and another of Rs. 4,400 to the Howrah Hospital—both of which have been noted under "Hospitals" The remaining expenditure is mostly expenditure on epidemics.

284. With reference to the first of these grants, it is fair to note that the Governors of the Mayo Hospital give an allowance of Rs. 525 a month to their Superintendent, who is one of the Calcutta Medical staff, is in fact the Professor of Ophthalmic Surgery, referred to in paragraph 251 as having no specially assigned Government Hospital duties. If the Mayo Hospital were a Government Hospital, the arrangements made in respect of other medical duties show that the Ophthalmic Professorship and the Superintendency of the Hospital would not be allowed for at so high a figure as the salary of a full Professorship *plus* Rs. 525, but would be, at the scale of the Sealdah Hospital, Rs. 300. As the large allowance given by Government to the Mayo Hospital has the practical effect of enabling the Governors to fix the stipend of the Superintendent at so high a rate upon Government, it seems possible that arrangements may be made to reduce the cost in future by Rs. 2,700.

285. *Lunatic Asylums.*—Of these there are five, besides the European Asylum at Bhowanipore. They are all fairly full, and there is therefore at present no question of the possibility of reducing their number. The cost of diet and clothing is, in the asylums at Berhampore, Patna and Dacca, Rs. 33 to Rs. 37 a head; at Dullanda we note that it is half as high again, Rs. 51.

286. *Chemical Examiner.*—As this officer's salary is charged under Medical College, the 5 here provided is only two assistants' salaries (Rs. 2,760) and some miscellaneous expenditure.

287. *Receipts.*—The first head, College and School Fees, has been dealt with in connection with the Medical College.

288. The hospital receipts are almost all realised in Calcutta. About half the amount is a charge of a rupee a day for seamen admitted to the General and the Howrah Hospitals, and realised out of dues on the shipping in the port; the other half is paid by other patients.

289. The 30 under "Contributions" is the fixed sum of 30 paid by the Calcutta Municipality towards the Sealdah Hospital.

SCIENTIFIC AND MINOR DEPARTMENTS.

290. The expenditure classified under the chief sub-heads has been as follows (the figures in brackets indicate the corresponding receipts):—

	1881-82.	1882-83.	1883-84.	1884-85.	1885-86.	1886-87, Budget.	Committee's Estimate.
1. Exploration of Coal and Minerals	5	12		...	...	...	...
2. Bull and Stallion charges	5	4	3	2 (1)	...	...	...
3. Census	1,77	30	3	2	2	2	2
4. Registration, Railway Traffic	1	1	1	1	2	1	1
5. Ditto, River-borne Traffic	16	17	17	16	14	19	17
6. Provincial Statistics	...		..	2	20	21	4
7. Examinations	...	...	.	2 (1)	3 (2)	2 (1)	2 (1)
8. Agricultural Department Establishment	...	...	...	4	45	12	12
9. Model Farms	...	...	...	3	...	12	13
10. Veterinary College	...	...	...	...	...	25	...
11. Economic Museum	17	18	15	13	13	10	13
12. Donations to Scientific Societies	9	8	8	8	13	12	12
13. Cinchona Plantation	1,11	1,04	1,60	1,15 (1,23)	1,04 (95)	1,08 (1,16)	1,08 (1,16)
14. Exhibitions and Fairs	26	11	60	55 (1)	47 (8)	4 (1)	4 (1)
15. Botanical Gardens	1,10	1,17	1,07	1,04 (2)	1,03 (2)	1,00 (3)	1,00 (3)
16. Provincial Emigration	23	28	23	21 (27)	23 (11)	24 (25)	20 (25)
17. Miscellaneous	3		1	(1)	...	..	23
TOTAL	5,03	3,50	3,98	3,51 (1,56)	3,89 (1,18)	3,52 (1,46)	3,30 (1,46)

291. The figure shown against "River-borne Traffic" (item 5) is stated to be an over-estimate, and 17 is said to be all that is required.

292. The Provincial Statistics item 6) represents a special expenditure on Ethnological enquiries conducted by Mr. Risley, which are not expected to continue beyond next year. We therefore provide for it in the Contract only one-fifth of the sum required, or 4 for each of the five years. The Agricultural Department will in future be shown under Land Revenue, where the salaries of the Director and his two Assistants are already shown. The figures in the above table items 8 and 9) represent the salaries of the establishment and contingencies, and a grant for experiments in agriculture which has not as yet been utilized. As already stated (paragraph 24), we do not recommend the reduction of this Department, and have made provision for the continuance of these charges. The Veterinary College has not been started, and the proposal to establish it has been abandoned. The Economic Museum (item 11) has recently been amalgamated to a certain extent with the Indian Museum, and the establishment revised at a slightly increased cost; we provide 13 for this sub-head. The Cinchona Plantations near Darjeeling more than cover their expenditure. The Superintendent, Dr. King, informs us that he thinks the Budget figures of the present year may be accepted as a safe estimate for future years. The sale of febrifuge has been falling off, but it is believed that a method of preparing sulphate of quinine has been discovered, which will bring in a large profit, even at the present low price of the bark.

293. The expenditure under Exhibitions and Fairs has been swelled by the Calcutta and London Exhibitions, but no provision need be made in the future

Contract for any such exceptional outlay. Under Botanical Gardens item 15) are shown in the Botanical Gardens at Calcutta (70 and Darjeeling (8·5) and three grants, one of which is a grant of 20 for the Zoological Garden, Calcutta. We think the latter expenditure might be reduced and replaced by larger contributions from the Municipality or the public, but we do not propose any reduction on this account in the Contract, as the Local Government, though agreeing with us, does not think it possible to obtain such contributions. Provincial Emigration, or the cost of supervising the Emigration to the Colonies, is supposed to be covered by fees, but the fees have of late shown signs of falling off. There is a Protector of Emigrants, a Medical man, with a Personal Assistant, three-fifths of whose salary is charged to this head, and two-fifths to Inland Emigration. Besides this, an allowance of Rs. 300 on account of Medical Inspection is given to the Civil Surgeon of Alipore (*vide* paragraph 257). We think this might be retrenched and the whole of the work be done by the Protector; but as the cost of the establishment is intended to be met by the Emigration fees, the suggestion need not perhaps be insisted on, if the Colonial authorities prefer to have two separate officers to take up the two departments into which the work is divided. Inland Emigration (to Assam) is a local charge, and is not included in the Provincial figures. The donations to Scientific Societies (item 12) consist of a fixed grant of 6 to the Asiatic Society, and of a grant to the Agri-Horticultural Society which has recently risen from 2 to 6. In neither of these do we propose any change.

294. The total of our provisions amounts to an obligatory expenditure of 3,07. But as unexpected demands for expenditure always arise, and the average of past years is about 3,50, we think it better to provide an additional 23, making a total of 3,30. This will provide a margin for meeting the charge for Ethnological enquiries in the first year of the Contract and any unforeseen charges in after years.

295. The receipts have varied from 1,97 in 1881-82 to 1,68; 2,05; 1,56 and 1,18; and are placed at 1,46 in the estimate of the current year. The principal items are the Cinchona receipts (1,19) which may be expected to increase, and the Emigration fees (25). The Budget of 1886-87 may be taken, subject to the Revised Estimate.

SUPERANNUATIONS.

296. The receipts by contributions for pensions were 52 in 1885-86. The Budget Estimate for 1886-87 is a little less. It may be taken pending the Revised.

297. On the expenditure side, the charges for pensions in the four years ending 1885-86 have been 10,25; 10,80; 11,29; 11,80, showing a steady rise of just over half a lakh a year. The Estimate for 1886-87 is 12,93, which would appear *primâ facie* to be excessive.

298. The charges for compassionate allowances and gratuities were high in 1882-83, owing mainly to the reductions in the Customs Establishments. After that they were 60 in 1883-84, 42 in 1884-85, 54 in 1885-86, and are estimated at 81, which also appears rather high, in 1886-87.

299. It would appear safe, pending the Revised Estimate, to reduce the Budget of 1886-87 by 50, and to take 13,24.

300. The particulars of the increase of the pension list appear from the following comparison:—

	1882-83, Budget.	1886-87, Budget.	
Land Revenue	99	1,57	
Opium	36	44	
Customs	68	1,17	(Special reasons).
Administration	1,26	1,48	
Law and Justice	2,20	2,72	
Police	1,58	2,07	*N.B.*—The pension list here shown, for certain reasons, does not agree with the payments charged in the Bengal accounts.
Education	31	71	
Medical	10	29	
Other heads	2,29	2,78	
	9,77	13,23	

301. We shall submit separately our recommendation to the Government of India that in all Provinces the charge for Superannuation should remain Provincial instead of being Imperialized, in order to secure that watchfulness and strictness in the bestowal of pensions, which might possibly be wanting, if the Local Government had no interest in economy. The Local Members would prefer to see the head Imperialized, on the ground that the total amount has increased rapidly during the last Contract and has swallowed up a large portion of the augmenting revenue of the Province. In order to meet this objection, we recommend that the estimated annual increase should be shared between Provincial and Imperial. This increase, as it appears at present, is 50, and if the Provincial Estimate were increased by 25 every year on this account, the Provincial Government would be relieved of half the charges, but it would deal with every individual case as if it had to bear the whole charge. An instance has been brought to our notice, in which a Translator in the High Court, after being pensioned, was taken back on the same duty, and now draws both his pension and the full pay of his post. Such cases are hardly likely to become common, but it is at least prudent that, so long as they are possible, the Imperial Treasury should not undertake to bear the whole of the cost.

STATIONERY AND PRINTING.

302. The following are the details of transactions under this head since 1883-84:—

	1883-84.	1884-85.	1885-86.	1886-87. Budget.
Expenditure—				
Stationery Office	1,12	1,09	1,02	1,13
Country purchases	80	79	76	83
Supplies from Central Stores	4,40	5,71	5,81	5,90
Secretariat Press	2,18	2,49	4,28	2,94
Jail Press	48	50		
Government Publications	24	25		
Indian Law Reports	...	...	...	15
Other charges	6	3	18	3
TOTAL	9,28	10,86	12,05	10,98
Receipts—				
Stationery	26	25	53	25
Gazettes and Publications	45	46	57	46
Law Reports	...	...	...	12
Other receipts	50	38	83	40
TOTAL	1,21	1,09	1,93	1,23

303. The Stationery Office has been dealt with under "Stamps." The charges here shown are only the establishment and contingent charges immediately connected with stationery. The Budget for 1886-87 provides for some extra and exceptional charges, which may not be really incurred, and it is accepted only pending the Revised Estimate. The same may be said of the next head "Purchases of country stationery." The excess provision is mainly for Civil and Sessions Courts.

304. For supplies from Central Stores the Budget figure seems a fair estimate of probable cost. The low figure of 1883-84 was entirely exceptional, as the charge in the year before that amounted to 5,97. The indents for stationery are checked to a certain extent by the Superintendent, and, in an annual report issued by the Board of Revenue, the consumption per man in each office is stated in comparative tables; it does not, however, appear that attention is called to cases of apparent excess. The subject is not referred to in the body of the report; and, as only sixty copies of the report were printed, not more than one office in each district can possibly have had the tabular statements communicated to it.

305. Nor do the Budget estimates, either of purchase for the Central Stores, or of issues from them, appear to undergo any examination and revision by the Board of Revenue. The Budget allotment for the purchase of stationery in India, which was Rs. 6,00,000 in 1885-86, was enhanced to Rs. 7,00,000 in

1886-87. We have enquired into the history of this increase, and find that the facts stand thus :—On August 20th, 1885, the Officiating Superintendent of Stationery submitted to the Board of Revenue a document containing the following information and absolutely nothing more :—

Budget Estimates.—Disbursements for the year ending 31st March 1887.

	Sanctioned Estimate, 1885-86.	Estimate, 1886-87.	REMARKS.
	Rs.	Rs.	
Purchase of stationery in India	6,00,000	7,00,000	This amount will, it is expected, be required to meet the increased expenditure on this head.

The Board of Revenue accepted the document as it stood, and sent it on, in original, on August 31st, with the following endorsement :—

Passed and forwarded to the Accountant-General of Bengal.—By order of the Board of Revenue, L. P.—J. Knox Ord, Superintendent.

306. The charges for Presses were very high in 1885-86, mainly by reason of expenditure on printing receipt forms for use under the Bengal Tenancy Act. This caused a corresponding increase in the receipt side. Transactions fell in 1886-87 to their former scale.

307. The Presidency Jail is largely used for printing work and is treated as a branch of the Secretariat Press. The Inspector-General of Jails claims for it that it turns out work of the value of nearly 1½ lakhs against the cash outlay of only half a lakh.

308. On the whole, though we think that more effective control should be productive of economy, there seems no reason for departing from the Estimates of the current year as the ordinary measure both of receipts and expenditure. The receipts are likely to be much in excess of the estimates, by reason of an arrangement made last year by which Railways were to pay directly for the stationery they received. The receipts from the Railways, however, obviously came in reimbursement of the charges for stationery purchased for Central Stores, and as these charges are Imperial, they should also be so credited. The provincial arrangement of 1882 did not specially provide for this class of receipt as at that time all such matters were passed through the accounts by a special adjustment.

MISCELLANEOUS.

309. *Charges.*—These have been :—

	1883-84.	1884-85.	1885-86.	1886-87, Budget.
Books	4	5	5	5
Charitable Donations	58	66	1,10	85
Petty Establishments	17	19	21	18
Special Commissions	42	48	86	34
Destruction of wild animals	27	40	19	
Rents and rates	1,75	1,71	1,50	1,90
Other charges	29	39	54	
Refunds	19	9	11	8
TOTAL	3,71	3,97	4,56	3,40

310. Of the amount of Charitable Donations, the two largest items, 17½ and 37½, are on account of the District Charitably Society and the Calcutta Nurses' Institution, the latter being a maximum amount which may not be worked up to ; but both of these are, for the present, practically obligations of Government. Of the rest, 10 is more in the nature of a rent charge, 4 is the present cost of famine orphans, and the rest consists mostly of grants to Societies connected with Calcutta and the Calcutta Port.

311. The Petty Establishments are for the most part those of Circuit-houses and of Staging Bungalows.

312. The charges for Special Commissions have for some time past been over Rs. 40,000; those of 1885-86 and 1886-87 are mostly those connected with the enquiry relating to ministerial establishments. The heavy charge under this head, and two exceptional charges of 24, which are properly "Famine Relief," and of 8, connected with the winding up of the Port Canning Estate and reckoned under "Other charges," account for the high figure of 1885-86.

313. The Budget estimate seems on the whole a moderate standard of the expenditure.

314. *Receipts.*—These have been :—

	1883-84.	1884-85.	1885-86.	1886-87, Budget.
Unclaimed deposits . . .	3,75	4,41	2,65	4,40
Sales of old stores, lands, and houses	28	42	35	38
Rents	18	23	21	23
Fees for audit and account .	1,01	1,19	1,09	1,14
Partition fees	1,12	1,03	1,16	1,08
Other receipts	81	1,10	54	95
TOTAL .	7,15	8,38	6,00	8,18

315. The Budget estimate may be taken as a fair standard except in the case of the lapse of unclaimed deposits. This head is necessarily subject to very considerable variations, and though the figure is large, it must be remembered that the extent of deposit transactions in Bengal is enormous. The probable amount of lapses should be ascertained more accurately at the time of the Revised estimate, and the best course would probably be to take the average of the four last years. Meantime we take the average of the first three of them, or 3,60, which will give for the whole head an estimate of 7,38.

316. The fourth head in the above list contains the receipts from Municipal Funds on account of the audit applied to their accounts by the Accountant-General, and the contributions levied from Local Funds towards the cost of the Account Establishments.

317. The fifth head "Partition fees" comprises receipts against which partition establishments, charged under Land Revenue, are entertained.

PUBLIC WORKS.

RAILWAYS—REVENUE ACCOUNT.

318. *Northern Bengal Railway.*—The past transactions of this Railway are as under:—

	1881-82.	1882-83.	1883-84.	1884-85.	1885-86.	1886-87, Budget.
Revenue	19,27	22,80	21,33	21,66	23.39	23,00
Expenditure	9,60	10,72	12,35	15,20	14,70	13,65
Net Revenue	9,67	12,08	8,98	6,46	8,69	9,35

319. The traffic earnings this year have been exceptionally good, and it seems probable that the revenue of the year will amount to 26,50. The increase is doubtless partly due to an abnormal traffic, but must be attributed in a measure to the opening of the Dinajpur extension and to general progress. The local authorities consider that a fair increase in revenue, as compared with past results, may be expected.

320. The expenditure in the last three years has been abnormally high owing to heavy renewals of sleepers. The outlay on the renewal of sleepers may now be expected to decrease, but a considerable outlay on the substitution of 50lb steel rails for 40lb iron rails now on the line is expected during the next five

years. The local authorities consider that these renewals and the working of the additional traffic will tend to keep the expenditure on Revenue Account at a high figure. It is possible that the future expenditure is over-estimated, but as it is desirable to allow the Local Government reasonable grounds for anticipating an increase of revenue from working the line, we have come to the conclusion that the following figures may be accepted as the existing standard of the working of the railway and as the basis of the new Contract:—

Revenue	25,00
Expenditure	15,50
Net Revenue	9,50

321. *Tirhoot Railway.*—The actual transactions of this Railway during past years are as under:—

	1881-82.	1882-83.	1883-84.	1884-85.	1885-86.	1886-87, Budget.
Revenue	5,79	7,10	9,82	12,50	12,80	13,75
Expenditure	3,49	4,41	6,79	9,68	9,12	9,00
Net Revenue	2,30	2,69	3,03	2,82	3,68	4,75

322. The increase in the earnings of this line may be attributed to the increased mileage opened to traffic. At the beginning of 1886-87, 227 miles were open to traffic compared with 85 miles at the end of 1881-82. The Budget Estimate of 13,75 is believed to be too low, and the current year is likely to produce 14,70 according to existing estimates.

323. The opening of the Gandak Bridge and a further extension about the close of this year towards the Kosi should add to the present revenue.

324. Heavy renewals of sleepers have added considerably to the normal expenditure during the last three years; and of the expenditure of the present year, now estimated at 9,80, about 60 may be reckoned as abnormal.

325. We consider that in preparing the new Contract, the transactions of this Railway may be placed at the figures thus explained to be the normal ones of the current year; namely,—

Revenue	14,70
Expenditure	9,20
Net Revenue	5,50

326. *Patna-Gya Railway.*—This line is to be transferred to Imperial after the close of this year, as its working is in the hands of the East Indian Railway Company. Consequently no estimate of its transactions will find a place in the new Contract. The estimated transactions of this year are as follow, and may be taken *pro formâ* in our statements:—

Revenue	5,17
Expenditure	2,85
Net Revenue	2,32

327. *Nalhati Railway.*—The transactions of this Railway are as under:—

	1881-82.	1882-83.	1883-84.	1884 85.	1885-86.	1886-87, Budget.
Revenue	68	74	81	76	79	77
Expenditure	55	51	56	72	66	65
Net Revenue	13	23	25	4	13	12

328. The revenue is fairly regular. The expenditure varies with the outlay on renewals. We consider that in preparing the new Contract the transactions may be placed as under, so as to cover the interest charge of 14 :—

Revenue	79
Expenditure	65
Net Revenue	14

329. *Kaunia-Dharla Railway.*—The past transactions are as follows:—

	1882-83.	1883-84.	1884-85.	1885-86.	1886-87, Budget.
Revenue	1,06	1,41	1,57	1,30	1,45
Expenditure	90	1,01	1,20	1,13	1,20
Net Revenue	16	40	37	17	25

330. We consider that the new Contract may be based on the figures of the current year's Budget:—

Revenue	1,45
Expenditure	1,20
Net Revenue	25

331. *Dacca Railway.*—This line has only been recently opened throughout. The past transactions are as under:—

	1884-85.	1885-86.	1886-87, Budget.
Revenue	26	1,27	3,50
Expenditure	7	1,84	3,25
Net Revenue	19	—57	25

332. It is difficult to make an estimate of the transactions of this Railway, but the traffic is obviously not yet developed and may be expected immediately to make a much better return than Rs. 3,50,000 of earnings for Rs. 3,25,000 of expenditure. We consider that in preparing the new Contract the following figures may be taken:—

Revenue	3,75
Expenditure	3,25
Net Revenue	50

333. *General results.*—Omitting, for the present, the transactions of the Eastern Bengal Railway, which will be taken up separately, the accounts of the other Railways, which will be treated as Provincial in preparing the new Contract, may be stated as follows:—

	Gross earnings.	Working expenses.	Net earnings.	Interest. Provincial.	Interest. Imperial.
Northern Bengal Railway	25,00	15 50	9,50	8,48	40
Tirhoot Railway	14,70	9,20	5,50	5,84	1
Nalhati Railway	79	65	14	14	...
Kaunia-Dharla Railway	1,45	1,20	25	...	38
Dacca Railway	3,75	3,25	50	2,45	3
	45,69	29,80	15,89	16,91	82
Patna-Gya Railway	5,17	2,85	2,32	1,51	13
TOTAL	50,86	32,65	18,21	18,42	95

334. The figures above stated for each of the railways being an estimate of the existing normal scale of revenue and expenditure, we have to place against them the charge for interest. This will ultimately be determined in the revised estimate by the usual calculation upon the capital expenditure; meantime it is sufficient to take it as it stands in the Budget Estimate. At present there are some parts of this interest charge which are not taken in the Provincial acounts, but we propose in the future Contract to transfer these to Provincial reckoning them in the assignment), so that the whole of the interest charges may appear in the accounts without division.

335. There is also an interest charge of 3,29 Provincial, and 3 Imperial in respect of the Assam-Behar line of which there is as yet no revenue account.

Eastern Bengal Railway.

336. *Earnings.*—The gross earnings of this Railway since the year 1880-81 have been as follows:—

	Rs.	
1881-82	59,95,000	Average Rs. 56,20,000.
1882-83	67,16,000	
1883-84	53,43,800	
1884-85	(a)55,09,000	
1885-86	46,61,000	
1886-87 Estimate	55,00,000	

337. The earnings of 1885-86 were abnormally low, owing to the reduced rates charged for the carriage of goods on account of the competition of two rival Steamer Companies, and to the line having been closed to through traffic for a considerable time owing to the damage done by the floods.

338. In the six months' estimate recently prepared, the earnings of the line for the year 1886-87 have been placed at 52 lakhs as compared with the budget estimate of 55 lakhs. Up to the 23rd October the earnings of the year 1886-87 have amounted to Rs. 28,13,075 as compared with Rs. 22,36,113 up to the 24th October 1885 in the previous official year. This shows an improvement up to date of Rs. 5,76,962. Supposing that the traffic earnings during the remainder of this official year are the same as they were last year, the total gross earnings of the year will amount to Rs. 52,38,012. It is well known, however, that the traffic during the latter months of the last official year was by no means good, and a fair increase this year may reasonably be expected. Moreover, the increased rates now in force for jute did not come into operation until August. The last weeks for which returns are available are—

	Rs.
Week ending 23rd October 1886	1,33,000
" " 24th October 1885	99 000
Increase	34,000

339. The average earnings during the last 23 weeks of last official year amounted to Rs. 1,05,000 a week. With the increased rates for jute now in force and a steady improvement in passenger traffic, we do not see why the line should fall short of the original estimate of 55,000. To arrive at this figure, average weekly earnings of 1,17 for the remainder of the year are necessary.

340. In a note recently prepared by Major Boughey, the Manager of the line, after assuming that this year's earnings will only amount to 52 lakhs, he estimated the earnings of future years as follows:—

	Rs.
1887-88	52,00,000
1888-89	53,00,000
1889-90	54,00,000
1890-91	55,00,000

(a) Excluding about Rs. 3,00,000 of assets from special funds.

But on our pointing out to that officer certain discrepancies in his estimates, he revised his estimates of gross earnings and placed them at the following figures:—

	Rs.
1886-87	53,00,000
1887-88	54,00,000
1888-89	55,00,000
1889-90	55,00,000
1890-91	56,00,000

341. In estimating the returns of this Railway, it must not be overlooked that the traffic of the line will be enhanced by the opening of the extension of the Assam-Behar Railway beyond Dinajpur, and by the development of the Dacca and Mymensing Railway. Leaving out of account the exceptional year of 1885-86, when everything went wrong, and also the bumper year 1882-83, and allowing for the reduced rates now in force, compared with those charged by the Company before the Railway was taken over by the State, we consider that the earnings of the Railway may be considered to have attained an averag e standard of nearly 55 lakhs in ordinary years, and in years of a large jute crop may reach to from 60 to 65 lakhs.

342. In this estimate no account is taken of the additional revenue that must accrue to the line from the opening of the Hooghly Bridge and the bringing of a certain portion of the East Indian Railway traffic into Chitpore and Sealdah. The Hooghly Bridge line will be completed early in 1887. As no arrangements have at present been concluded between the East Indian and Eastern Bengal Railway Companies, our proposal is to leave out of account, for the purposes of the present Contract, the extra earnings of the latter by the running on their lines of the East Indian trains; the matter may be settled independently, so far as regards the Provincial Contract, when a definite arrangement is come to. It is worthy of note, however, that the Eastern Bengal Railway will probably get another collateral advantage from the opening of the Bridge, in an economy of at least half-a-lakh of rupees annually in its expenditure on coal.

343. *Expenditure.*—The gross expenditure on the maintenance and working of the Railway since 1880-81 has been as follows:—

	Rs.	
1881-82	25,60,000	Average Rs. 28,31,000
1882-83	27,87,000	
1883-84	28,21,000	
1884-85	30,05,000	
1885-86	29,78,000(a)	
1886-87 Estimate	28,35,000	

344. The expenditure during 1882-83 and 1883-84 was increased by certain sums which the Company then owning the line ought to have laid out on maintenance, but which, as the amount was not expended, they were forced to charge off and place in reserve with a view of placing the line in fair order when the contract terminated. After the Railway was purchased by the State still heavier outlay was necessary in order to bring the line up to a proper standard, and the damage caused by floods and the erosion of the Ganges at Goalundo increased the revenue expenditure. A part of the increased expenditure was, however, met from the Reserves made in previous years which remained unexpended when the Railway was purchased.

345. The abnormal expenditure entered in the accounts of the last three years is estimated by Major Boughey as follows:—

	Rs.
1884-85	87,000
1885-86	3,23,000
1886-87	3,76,000

(a) Excluding a special charge of Rs. 5 05,000 for arrears of loss by exchange.

346. Owing to the increased outlay this year the Manager, in preparing the six months' estimate, increased the estimated revenue expenditure of this year to 33,00. It now appears that this was an over-estimate, and, moreover, this estimate contained provision for a contribution of about one lakh of rupees to the special Reserve Fund, which it is necessary to keep up to provide for the deterioration of the Bengal Central Railway rolling-stock The provision of this charge in the estimates is not necessary, as the amount held in reserve remains at the credit of the Suspense account, under Revenue, and not outside it. The expenditure this year is now estimated at 31 lakhs.

347. The figures of recent years according to these calculations would be—

	Normal.	Abnormal.	Total.
1884-85	29,18	87	30,05
1885-86	26,55	3,23	29,78
1886-87	27,24	3,76	31,00

The abnormal expenditure will certainly continue for some time longer, though to what extent it is difficulty to say. It includes the cost of the contest with the Ganges at Goalundo, and repairs to breaches in severe inundations.

348. The outlay for future years is now placed by the Manager as follows:—

	Rs.
1887-88	30,00,000
1888-89	30,00,000
1889-90	29,00,000
1890-91	28,00,000

These estimates also provide for a considerable amount of abnormal outlay still considered necessary.

349. *Net Earnings*—We recommend 54,50—29,50, or 25 lakhs, as a fair basis for contract estimate of the net earnings.

350. According to Major Boughey's last estimates the transactions of the line may be estimated as under:—

	Revenue.	Expenditure.	Net revenue.
	Rs.	Rs.	Rs.
1887-88	54,00,000	30,00,000	24,00,000
1888-89	55,00,000	30,00,000	25,00,000
1889-90	55,00,000	29,00,000	26,00,000
1890-91	56,00,000	28,00,000	28,00,000

351. As the figures are subject to such considerable irregularities, both in Revenue and in Expenditure, that a bad year might plunge the Province in great difficulties, while a good one might produce a surplus which it would be hardly fair to Imperial interests entirely to forego, we were inclined to recommend that it would be better that the net earnings should be divided equally between Imperial and Provincial rather than that they should be entirely Provincial. But it has been strongly urged by the Government of Bengal that they should be left in independent control of the Railway, and they have suggested an alternative which we recommend the Government of India to accept, *viz.*, that a margin of 5 lakhs above and below the proposed figure of 25 lakhs net earnings should be taken as a limit to which the interest and responsibility of the Local Government should extend. Thus, if the net revenue in any year exceeds 30 lakhs, the excess should be credited to Imperial Revenue, and if it falls below 20 lakhs, the deficiency should be made good by the Imperial Government; but between these limits the net earnings should be entirely Provincial.

352. *Interest on Capital.*—The charges on account of interest and annuity payable this year in connection with the Railway are as follows:—

	India.	England.	Exchange.	Total.
Interest on Debentures and Debenture Stock	.....	(a) 4,20,000	1,40,000	5,60,000
Interest on overdrawn Capital . .	16,979	.....	.....	16,979
Interest on Capital Outlay since Purchase	(b)6,69,500	.....	.....	(b) 6,69,500
Annuity	.....	(a) 12,05,000	4,01,666	16,06,666
Total .	6,86,479	16,25,000	5,41,666	28,53,145

353. We do not consider it desirable to deal with payments on account of interest and annuity payable in England, involving as they do a fluctuating charge for exchange, in framing the new Contract. We propose to make the Provincial Government liable for the interest charges which arise in India, including the interest on exchange which has arisen on the outlay incurred in the purchase of English stores, other than purchases which appeared in the late Company's accounts. This is necessary, as the outlay in question on English stores will now be brought into the Capital Account of the Railway. Subject to adjustment hereafter, the amounts to be provided in the new Contract for interest will be as follows:—

	Rs.
Interest on overdrawn Capital	16,979
Interest on Capital outlay	6,69,500
Interest on the amount now to be debited to Capital on account of exchange on cost of English stores . . .	11,000
Total .	6,97,479

354. As we necessarily give the Provincial Government an assignment equal to the amount of charge in 1886-87, the procedure will have the effect of making it meet out of the increasing net earnings any additions to the interest charge caused by its future capital outlay on the line.

General Results of all Railways.

355. The figures relating to Railways, which we propose to take to account in framing the new Contract, will stand as under, subject to future adjustment:—

	Gross earnings.	Working Expenses.	Net earnings.	Interest.
Open Railways already Provincial (para. 333) .	45,69	29,80	15,89	17,73
Assam-Behar Railway (para. 335)	...	...	..	3,32
Eastern Bengal Railway	54,50	29,50	25,00	6,97
Total .	1,00,19	59.30	40,89	28,02

(a) These payments are made in England.
(b) Excludes interest on exchange (English stores); this amounts to about Rs. 11,000. The transactions of the Calcutta and South-Eastern Railway and Poradah Section, Northern Bengal State Railway, are taken to account in the calculations, as they cannot be excluded, owing to the complete amalgamation of the accounts.

IRRIGATION AND NAVIGATION.

Productive Public Works—Revenue Account.

356. The transactions of the Major Works for the six years ending 1886-87 are shown below:—

Revenue.

	1881-82.	1882-83.	1883-84.	1884-85.	1885-86.	1886-87, Budget.
Orissa canals	2,23	3,20	2,38	1,44	2,07	2,90
Midnapore canal	2,50	2,68	2,65	2,58	2,63	2,45
Tidal canal . .	47	45	63	44	52	55
Sone canals	7,36	6,85	6,04	8,62	10,63	8,30
TOTAL	12,56	13,18	11,70	13,08	15,85	13,30

Expenditure.

	1881-82.	1882-83.	1883-84.	1884-85.	1885-86.	1886-87, Budget.
Orissa canals	3,28	3,42	2,93	3,16	3,43	3,15
Midnapore canal . . .	2,28	2,38	2,16	2,23	2,10	2,05
Tidal canal	28	40	47	37	49	41
Sone canals	4,57	5,30	5,14	6,04	5,52	5,64
TOTAL .	10,41	11,50	10,70	11,80	11,54	11,25

Net Revenue.

	1881-82.	1882-83.	1883-84.	1884-85.	1885-86.	1886-87, Budget.
Orissa canals	*—1,05*	*—22*	*—55*	*—1,72*	*—1,36*	*—1,15*
Midnapore canal . . .	22	30	49	35	53	40
Tidal canal	29	5	16	7	3	15
Sone canals	2,79	1,55	90	2,58	5,11	2,66
TOTAL .	2,15	1,68	1,00	1,28	4,31	2,05

Interest.

1881-82.	1882-83.	1883-84.	1884-85.	1885-86.	1886-87, Budget.
20,75	21,16	21,61	22,13	22,67	22,89

Net Charge, including Interest.

1881-82.	1882-83.	1883-84.	1884-85.	1885-86.	1886-87, Budget.
18,60	19,48	20,61	20,85	18,36	20,84

357. The revenue realized from the Sone Canals in 1885-86 was exceptionally high, and much in excess of the Revised Estimate for that year. This is attributed to the large collection of arrears of revenue which was effected under special circumstances, so that the collections during that year cannot be taken as a basis for calculating future revenue. On the other hand, the outlay on the Orissa Canals during 1886-87 and 1887-88 must be exceptionally high, owing to the expenditure that has to be incurred in those years in restoring works recently damaged by floods. The Chief Engineer for Irrigation makes the following estimate of the working of the canals during the period of the ensuing Contract:—

	Gross Receipts.	Gross Expenditure.	Net Revenue.
1887-88	13,63	12,29	1,34
1888-89	14,18	11,55	2,53
1889-90	14,90	11,71	3,19
1890-91	15,67	11,87	3,80
1891-92	16,32	12,03	4,29

358. We consider that the budget estimate of the current year may be taken as a fair standard of the existing revenue and expenditure, and may be adopted as the basis of the new Contract. This estimate should allow of the Local Government realizing a fair increase of revenue during the next five years. The interest charge should of course be taken as near as possible to the actual figures of 1886-87, and will therefore be reckoned upon the revised estimate. For present purposes we take the Budget figure of 22,89.

Minor Irrigation Works.

359. *Revenue.*—The revenue under this head has been as under:—

	1882-83.	1883-84.	1884-85.	1885-86.	1886-87, Budget.
Sarun Project	18	23	9	41	25
Orissa Coast canal	...	...	...	14	15
Calcutta and eastern canals . . .	5,64	5,64	5,70	4,79	5,70
Nuddea Rivers	1,83	2,03	1,85	1,85	2,00
Eden canal	...	...	1		1
Tidal Creeks	...	...	...		
Agricultural works	3	2	3	3	3
Civil officers	...	...	...	3,10	60
Total .	7,68	7,92	7,78	10,32	8,74

360. The revenue of the Calcutta and Eastern Canals during 1885-86 has apparently fallen considerably below the estimate. This is due in some measure to a book adjustment of an amount belonging to a former

year. The Orissa Coast Canal is not quite completed; a considerable increase in revenue from this project is expected. Excluding the revenue realized by Civil Officers (Rs. 60,000) we consider that the revenue figures for the new Contract may be placed at Rs. 8,14,000, the amount expected to be realized this year.

361. The amount under "Civil Officers" refers to a special arrangement relating to embankments, which are shown in the accounts as Agricultural Works. These so-called "Tuccavi works" in Bengal are of two classes. In some cases the cost of the works is directly assessed upon the lands effected, the outlay on the works is charged to Advances, and the recoveries are collected and credited to the same head; the works do not therefore anywhere appear in the accounts of expenditure. Other works—chiefly embankments in Midnapore and in Behar—are carried out, as the accounts describe it, "by contract;" that is, the expenditure is incurred by Government, and charged as Government expenditure in the first place, but recoveries on account of it are made from the landlords who benefit by it. The charge appears under Irrigation, Minor Works, Agricultural Works, but as the recoveries are made in the Civil Department they are shown under "Civil Officers." These recoveries have been somewhat irregular in the past, and it is believed that till lately they were to a large extent taken as Land Revenue receipts; but it may be assumed that they will be dealt with more regularly in future, and that, taking year with year, they will equal the expenditure. This last we take at 1,30 which is the present estimate of the current year, and we therefore take 1,30 also as the corresponding receipt.

362. The total estimate of receipts under this head is therefore 9,44.

363. *Expenditure.*—The expenditure under this head has been as follows:—

	1882-83.	1883-84.	1884-85.	1885-86.	1886-87.
CAPITAL ACCOUNT—					
Sarun project	40	—4	2	4	...
Orissa Coast Canal	8,00	3,55	1,91	4,16	3,35
Calcutta and Eastern Canals	...	1,52	9	—43	10
TOTAL CAPITAL ACCOUNT	8,40	5,03	2,02	3,77	3,45
Maintenance and repairs of the above	34	2,44	3,03	2,39	2,30
Irrigation and Navigation works for which neither Capital nor Revenue accounts are kept	13,50	2,44	1,51	1,27	1,55
Agricultural Works	1,43	1,87	1,60	3,20	1,12
Unallotted grant	...	..	...	...	85
TOTAL	23,67	11,78	8,16	10,63	9,27

364. All the new works already commenced are completed with the exception of the Orissa Coast Canal, for which a revised estimate amounting to Rs. 41,16,200 has been submitted to the Government of India for sanction, the original estimate of Rs. 34,45,742 having been exceeded. If the existing grant of Rs. 3,35,000 is expended on the canal this year, a sum of Rs. 3,44,254 will be needed to complete the project after this year up to the limit of the revised estimate. It is, possible, however, that this amount will be reduced, as a sum of Rs. 85,000 is still unallotted for the current year, and may be utilized for expenditure under this head. The sum needed to complete the project as finally sanctioned can best be provided by assigning a special grant to Bengal in excess of the normal allotments to be granted in the new Contract; and, for the present, this amount may be assumed to be Rs. 3,40,000. We do not propose to make any further assignment for capital expenditure on Irrigation; but the subject will be discussed below.

365. The details of the Revenue expenditure on the above works are shown below:—

	1883-84.	1884-85.	1885-86.	1886-87.
Sarun Project	25	25	23	27
Orissa Coast Canal			30	16
Calcutta and Eastern Canals	2,21	2,78	1,86	1,87
TOTAL	2,44	3,03	2,39	2,30

The local authorities consider that the future annual outlay on the Sarun Canal may be placed at Rs. 20,000 and that on the Calcutta and Eastern Canals at Rs. 2,00,000. The outlay on maintaining the Orissa Canal will doubtless increase; but, following the usual principle, we take as the basis of the assignment the standard of Revenue and Expenditure of the current year (that is, Revenue 15 and Expenditure 16) and leave the future increase on both sides to accrue to the Provincial account. The total outlay provided for in the Contract to meet the Revenue expenditure on these works will thus stand at Rs. 2,36,000.

367. *Works for which neither Capital nor Revenue accounts are kept.*—The details of the expenditure on these works are as follows:—

	1883-84.	1884-85.	1885-86.	1886-87.
Nuddea Rivers	1,25	96	77	85
Eden Canal	1,07	44	47	50
Tidal Creeks in Orissa	12	11	1	10
Other Items	...	...	2	10
TOTAL	2,44	1,51	1,27	1,55

368. The expenditure on the Nuddea Rivers fluctuates according to the conditions of the streams each year. It is estimated that the annual charges may be placed on an average at about Rs. 1,00,000.

369. The annual expenditure in future on the Eden Canals is estimated at Rs. 20,000 per annum. There are special reasons for a high allotment this year.

370. The expenditure on the Tidal Creeks in Orissa is small. After discussing the matter with the Chief Engineer for Irrigation we have come to the conclusion that an annual allowance of Rs. 10,000 will suffice for the outlay on these creeks.

371. We further propose to assign a sum of Rs. 4,000 a year for outlay on other projects. The total grant under this head provided for in the new Contract will then stand at Rs. 1,34,000.

372. *Agricultural Works.*—The expenditure shown under the head Agricultural works is that above (paragraph 361) explained to be incurred on tuccavi embankments "under contract;" and the outlay may be placed in the new Contract at Rs. 1,30,000.

373. The amount we propose to allot to Minor Irrigation Works now chargeable to Provincial Revenues will then stand as under:—

	Rs.
Irrigation and Navigation—Revenue Expenditure	2,36,000
Works for which neither Capital nor Revenue Accounts are kept	1,34,000
Agricultural works	1,30,000
TOTAL	5,00,000

374. *Proposed new Works.*—We have received from the Local Government the following statement of new works of this class, proposed by them and awaiting financial provision. We do not consider that it is within our province to make any proposals regarding these works, as the question of undertaking the larger projects embodied in the list, and the manner in which the necessary funds should be provided, can best be settled with the Government of India when the projects are sanctioned. The three smaller projects must apparently stand over until funds can be made available from Provincial resources, as none of them appear to be of a nature to call for special provision on their account being made in the new Contract. As regards the larger ones, it appears to us that the arrangement, so far as it affects the mutual relations of Imperial and Provincial, should be on the same basis as those which regulate Productive works. That is, so far as the Provincial Government requires an assignment from Imperial Revenues to meet the proposed expenditure, it should undertake to pay interest at four per cent. in respect of it.

Statement of proposed new Works classified under Irrigation and Navigation.

Locality.	Works.	Amount on Estimate.		Remarks.
		Urgent Works.	Ordinary Works.	
		Rs.	Rs.	
Calcutta . . .	Canalisation of Tolly's nullah.	22 to 45 lakhs.	...	There are several projects for this work, but it has not yet been decided which is to be carried out. There is also some question concerning the cost of the land which is very valuable. Hence the different figures given. The work must be done in connection with the Kidderpore docks.
Eastern canals . .	Canalisation of the Bhangore khal.	13½ to 20 lakhs.	...	There is more than one project, and it has not yet been decided which should be adopted.
Ditto . .	Madaripore canal .	...	21 to 31 lakhs.	The project to be executed has not been finally determined. If locks are constructed at either end of the canal, the higher figures will be correct.
Eden canal . .	Widening Banka nullah	...	14,500	This is in connection with the Eden canal.
Sarun . . .	New regulator on Sarun canals.	...	40,000	
Sone canals . .	Additions and improvements to Tewr canal.	...	35,500	
	Total .	35½ to 65 lakhs.	22 to 32 lakhs.	

375. *Establishments.*—We consider it necessary to call attention to the large establishments employed in the Irrigation Branch of the Department. It seems possible that the outlay now being incurred could be supervised with a smaller establishment than that now employed. With the reduced grant now available for outlay, economy in establishments is essential.

376. We also desire to call attention to the large outlay now incurred in collecting the Revenue of the works classed as Productive. The total Revenue of these works is estimated at only Rs. 13,30,000, while the establishment employed in its collection costs Rs. 2,52,000, or nearly 19 per cent. on Revenue. Again, the cost of collecting the Revenue of the Calcutta and Eastern-Canals, amounting to Rs. 5,70,000, is placed at Rs. 48,000, of which Rs. 10,000 is paid to the Toll-Collector. An officer on a lower salary could apparently be obtained for carrying out these duties. Further, the cost of collecting Rs. 2,00,000 on the Nuddea rivers amounts to Rs. 22,450, or more than 11 per cent. of Revenue.

Provincialization of Embankment Charges.

377. We have been requested to consider the basis on which the outlay on agricultural works now charged to Imperial can be made Provincial.

378. The outlay incurred on this account during the last fifteen years is shown in the following statement:—

Statement showing the Total Expenditure on Imperial Agricultural Works in Bengal from 1872-73 to 1886-87 inclusive, as exhibited in the Finance and Administrative Accounts.

Years.	New Works.	Repairs.	Establishment.	Tools and plant.	Profit and loss.	Suspense.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1872-73	1,48,780	3,46,655	1,71,935	5,441	150	−2,041	6,70,870
1873-74	1,94,106	3,04,816	1,41,873	11,355	...	−4,238	6,47,912(a)
1874-75	3,06,222	2,32,297	2,63,854	14,769	...	21,189	8,38,331(b)
1875-76	60,215	2,57,446	1,91,771	10,693	380	8,338	5,28,843(c)
1876-77	16,311	2,29,806	1,67,100	4,862	248	2,763	4,21,090
Total	7,25,584	13,71,020	9,36,533	47,120	778	26,011	31,07,046
1877-78	22,989	2,81,845	1,69,613	5,872	110	+1,419	4,81,848
1878-79	29,589	2,58,301	1,59,414	1,878	*Nil.*	−10,225	4,38,957
1879-80	38,777	2,60,213	1,58,476	1,691	10,225	−5,593	4,63,789
1880-81	54,642	2,98,397	74,926	−2,558	*Nil.*	−16,468	4,08,939
1881-82	2,57,399	3,54,427	1,25,915	37,123	*Nil.*	+1,702	7,76,566
Total	4,03,396	14,53,183	6,88,344	44,006	10,335	−29,165	25,70,099
1882-83	2,43,613	3,52,262	1,30,039	6,097	*Nil.*	+34,127	7,66,138
1883-84	2,70,116	3,44,140	1,34,156	7,847	*Nil.*	−8,914	7,47,345
1884-85	2,09,718	3,42,927	1,18,668	11,396	*Nil.*	+7,692	6,90,401
1885-86	1,34,244	3,27,601	88,230	5,507	*Nil.*	−12,838	5,42,744
1886-87 (d)	1,75,000	3,55,000	1,12,700	13,300	...	...	6,56,000
Total	10,32,691	17,21,930	5,83,793	44,147	*Nil.*	20,067	34,02,628

379. It will be observed that the outlay under this head has fluctuated considerably, thus—

Period.	Total outlay.
	Rs.
From 1872-73 to 1876-77	31,07,046
„ 1877-78 „ 1881-82	25,70,099
„ 1882-83 „ 1886-87 (Estimate)	34,02,628, including the recent grant of Rs. 1,25,000.

380. The bulk of the expenditure incurred on agricultural works and charged against Imperial Revenues consists of outlay on embankments which the State is bound to maintain. A portion of these embankments must apparently be maintained by the State in perpetuity; but the cost of maintaining the embankments situated in Orissa can be thrown in some form on the people who benefit by them, if arrangements to that effect can be made in the new settlement of land revenue, due to be made in that province some ten years hence. It appears clear, however, that the burden of maintaining these embankment works must devolve on the State during the period of the new Contract.

381. In addition to outlay on embankments, sundry items of a miscellaneous nature are charged to the head now under consideration. Under the

(a) Includes Rs. 1, expenditure in England.
(b) „ Rs. 371, „ „
(c) „ „ 122, „ „
(d) The figures given in this year are obtained by adding 1,25,000 lately given by the Government of India to the 5,31,000 shown in the budget. The division between New Works, Repairs, &c., is an estimate only.

heading Original Works the following miscellaneous outlay was incurred in the five years ended 1885-86:—

	Rs.
Surpai Drainage Projects	2,64,413
Satpookur Sluice	50,180
Ballee Bheel Drainage Project	1,02,658

382. In a note we have received from the Government of Bengal, it was suggested that the annual grant assigned under this head should not be less than 7 lakhs or a little more than the average outlay in the last five years of the existing contract. Indeed, if the full demand for the current year had been met by the Government of India, the outlay in the five years would have amounted to 35 lakhs, or an average of 7 lakhs per annum.

383. The embankments dealt with being necessary for the protection of a large area of country, and the land revenue involved being very large, it is essential that they should be kept in a good state of repair; and the outlay on repairs must consequently be classed as obligatory. The outlay on original works appears to consist for the most part of expenditure on new lines of embankment which become necessary as the original alignment is encroached on by erosion; and is consequently also obligatory. The distinction between Original Works and Repairs is necessarily more or less arbitrary, and must in many instances depend on the views of the officers employed in connection with the embankments; and we do not see our way to allot any special assignments to each of these heads in making proposals for provincialising the expenditure.

384. The outlay on drainage schemes in connection with Government estates is not obligatory, and is for the most part undertaken with the view of increasing the Land Revenue. In a second note received from the Irrigation Branch of the Public Works Department, a suggestion is put forward that the outlay on embankments might alone be provincialised, and that on other works should be dealt with specially as demands may arise. If this course is followed, it is stated that the allotment for embankments, based on the outlay of the five years of the present Contract, might be placed at 6¼ lakhs. There is no doubt that the outlay on miscellaneous objects might be dealt with separately from that under embankments, but it is incovenient to retain a small portion of the expenditure as Imperial, while provincialising the bulk of it, and on the whole we are of opinion that it will be more satisfactory to make a grant covering the whole head.

385. The outlay on embankments must vary from year to year in accordance with the nature of seasons and the extent of damage done by floods; and from the figures set forth above it appears that the total expenditure under Imperial Agricultural Works during the five years of the present contract has been exceptionally heavy and that a smaller sum may be reasonably expected to meet the obligatory expenditure during the ensuing contract. The total outlay in the fifteen years ending with 1886-87 amounts to Rs. 90,79,773 or about Rs. 6,05,000 a year. Of the outlay incurred in the years 1873-74 and 1874-75 about four lakhs were expended originally as Famine outlay, and were subsequently charged to this head. Allowing for the probability that the difficulty of retaining these deltaic rivers within their embankments is gradually increasing through the silting up of their beds, we consider that the whole of the Imperial agricultural outlay may well be provincialised for the next five years for the round sum of Rs. 6,50,000 per annum.

Civil Works.

386. *Revenue.*—The Civil Works Revenue in past years has been as follows:—

	1881-82.	1882-83.	1883-84.	1884-85.	1885-86.	1886-87.
Public Works Department	2,40	2,13	2,02	6,39	2,28	2,40
Civil Department	5,36	5,22	5,88	6,21	5,18	5,04
Total	7,76	7,35	7,90	12,60	7,46	7,44

387. The Revenue in 1884-85 was exceptionally high owing to a special receipt of about Rs. 4,50,000 on account of the outlay incurred in building the East Indian Railway Office and the rent for the same building. The normal amount may be taken at 7,50.

388. *Expenditure*—The Provincial expenditure incurred on Civil Works since the year 1880-81 is distributed as under:—(The expenditure from Local Funds is added in the bottom line.)

Statement of Expenditure on Civil Works.

	1881-82.	1882-83.	1883-84.	1884-85.	1885-86.	1886-87. Budget.
ORIGINAL WORKS—						
Civil Buildings	29,29	31,56	14,69	6,21	3,25	3,07
Communications	11,48	5,55	6,29	1,40	—2	98
Miscellaneous	1,53	92	1,81	77	27	95
TOTAL ORIGINAL WORKS	42,30	38,03	19,79	8,38	3,50	5,00
REPAIRS—						
Civil Buildings	4,73	4,36	3 82	1,74	3,32	4,00
Communications	9,68	10,05	8,93	5,88	7,05	9,00
Miscellaneous	50	61	63	47	47	50
TOTAL REPAIRS	14 91	15,02	13.38	8,09	10,84	13,50
Establishment	8,84	9.74	10,00	9.78	12,80	13,14
Tools and Plant	98	1,56	40	13	30	36
Suspense, &c.	—15	2,47	2 17	77	- 18	...
Civil Officers	70	47	1,44	2.99	38	1,06
TOTAL PROVINCIAL	67,58	67,29	47,18	30,14	27,64	33,06
Local Funds	38,99	36,80	36,66	36,77	33,63	42,19

389. We proceed as usual first to calculate what the obligatory expenditure on Public Works is; then to consider what surplus remains for the construction of Original Works

390. The average expenditure on repairs during the currency of the present Contract has amounted to Rs. 12,22,000. The Provincial Government, in a Note prepared by the Chief Engineer, contends that this is too low a figure to assume for the new Contract, as the expenditure in 1884-85 and 1885-86 was reduced below actual necessities in consequence of the appeal made by the Government of India to keep down expenditure on account of the critical state of affairs on the North-West frontier. This is doubtless correct, so far as the transactions of 1885-86 are concerned; but no such appeal was made in 1884-85 when, in consequence of low Provincial balances, the Local Government could afford only a small amount for Public Works outlay, and the expenditure on repairs only reached Rs. 8,09,000. It is further urged that the expenditure on repairs must progress with the increase in the block and stock of buildings and roads. This latter argument does not appear to be altogether correct in the matter of Civil Buildings, or of Bridges, for the substitution of permanent for temporary buildings or bridges should reduce rather than increase the outlay on repairs. Further, it is understood that several roads recently constructed have been made over to the Local Boards for maintenance; and if this course is followed to the extent that appears desirable, but small increase in the demands against Provincial Revenues for the maintenance of new roads need be anticipated.

391. The Local Members of the Committee consider that the amounts allotted for repairs to Civil Works should not be placed at a lower figure than fifteen lakhs. The figures of the past do not, however, bear out this contention.

The expenditure on repairs averaged Rs. 10,46,000 in the years 1871-72 to 1876-77; Rs. 11,84,000 in the years 1877-78 to 1881-82; and, as already stated, Rs. 12,22,000 during the current Contract. The permanent Members of the Committee cannot therefore admit that in preparing the new Contract a larger provision need be made under this head than the amount expended during the expiring Contract, or Rs. 12,22,000.

392. There is considerable difficulty in estimating the amount that should be provided in the new Contract for meeting the outlay on Establishment, chargeable to Civil Works, Provincial. The whole of the establishment is dealt with as one item, and Imperial is debited with 23 per cent. on all outlay on Works and Repairs chargeable to Imperial. There are a few exceptions to this procedure, but the amounts involved in the exceptions are not large. A similar procedure has been introduced by the Local Government in dealing with outlay on Irrigation and Navigation Works; and a percentage on the outlay incurred by Public Works Officers for Local Funds expenditure, Tuccavi advances, &c., is charged to these heads and credited to the General Establishment. Further, a lump sum has hitherto been charged to the head Railways, for administration charges incurred in the Public Works Department Secretariat; the Local Government now propose to discontinue this adjustment. The estimated cost of the general establishment as provided for in this year's Budget Estimate amounts to Rs. 23,32,000. Since this estimate was prepared, the establishment of superior officers has been reduced by twenty in number, and the services of all temporary establishments have been dispensed with. It is estimated that these reductions will bring down the establishment charges by two lakhs, or to Rs. 21,32,000 for the whole Province.

393. The distribution of the outlay on establishments since 1880-81 is shown below:—

	1881-82.	1882-83.	1883-84.	1884-85.	1885-86.	1886-87, Budget.
IMPERIAL—						
Irrigation, Ordinary	1,26	1,30	1,34	1,20	88	90
" Protective	...	...	56	74	15	...
Military Works	28	59	81	28	4	11
Civil Works	2,25	2,16	2,71	2,13	80	83
TOTAL IMPERIAL	3,79	4,05	5,42	4,35	1,87	1,84
LOCAL—						
Civil Works	...	3	4	4	5	...
PROVINCIAL—						
Irrigation, Ordinary	3,94	4,65	2,62	2,03	2,13	2,26
" Productive (Revenue Account)	3,51	3,77	3,57	3,95	3,97	4,06
" " (Capital Account)	2,77	1,40	1,92	1,84	94	1,42
Civil Works	8,84	9,74	10,00	9,78	12,80	12,95(a)
Contributions, &c.	...	...	...	...	38	19
Railway	...	54	58	54	60	60
TOTAL PROVINCIAL	19,06	20,10	18,69	18,14	20,82	21,48
	22,85	24,18	24,15	22,53	22,74	23,32

394. It is possible that a further reduction of establishment may be effected, especially in the Irrigation Branch; but no estimate of such reduction can now be made. Moreover, the Local Government, in fixing the number of

(a) The total amount entered in the Provincial Estimate as the amount debitable to Civil Works, Provincial, is Rs. 13,13,000; but as the debits to Provincial Irrigation in the detailed Irrigation Estimate are Rs. 18,000 in excess of the amounts entered on this account in the Provincial Civil Works Estimate, the amount debitable to Civil Works has been reduced to Rs. 12,95,000 to arrive at the total cost of establishment provided, viz. Rs. 23,32,000.

officers to be employed in the Province, is affected by other considerations than its own interests, and is occasionally obliged to take on its list such officers as the Government of India may appoint to the Province. We may mention, in illustration of this, that while we were in communication with the Bengal Government two officers from Cooper's Hill were appointed to the Province whose services are not needed; and that we are informed that another officer from the Seebpore College must be taken on at an early date. It is in any case clear that with the reduced outlay on Public Works now contemplated, a considerable saving could be effected by employing in many places where work is light, a cheaper agency for supervising works than the officers on the present pay of the Public Works Establishment. Without, however, reckoning any reduction that may hereafter be found feasible, it is roughly estimated that of the total cost of the existing establishment Rs. 10,78,000 will fall as a charge on Provincial Civil Works, and we propose to allot this amount under this head in preparing the new Contract.

395. We consider that Rs. 50,000 will be found sufficient to provide for the probable charge for outlay on Tools and Plant chargeable to Provincial Revenues and for the fluctuations of transactions in Suspense.

396. The amounts entered under Civil Officers in the accounts of past years were chiefly required for the management of Ferries, but they also include considerable sums given as contributions to Municipalities. Excluding such special items, the amount actually expended last year, or Rs. 40,000, should be found sufficient to meet all obligatory expenditure under this head.

397. What may be termed the obligatory Civil Works expenditure of the Department will thus stand as under :—

	Rs.
Repairs	12,22,000
Establishment	10,78,000
Tools and Plant Rs. 50,000, Civil Officers Rs. 40,000	90,000
Total	23,90,000

398. We now turn to Original Works. The amounts needed for outlay on new works as entered in the statements laid before us may be classified under two heads :—Sums required to complete works in progress, and Requirements on account of new works sanctioned or proposed but not commenced.

399. The Balance needed to complete works in progress is—

	Rs.
Civil Buildings	3,80,072
Communications	19,354
Total	3,99,426

400. The amounts required for works sanctioned or proposed are divided into urgent and ordinary, and may be abstracted as follows :—

CIVIL BUILDINGS.

	Urgent.	Ordinary.
	Rs.	Rs.
Collectors' and Magistrates' Court-houses, &c.	8,85,679	6,08,232
Judges' Court-houses	3,35,490	1,41,490
Munsiffs' Court-houses	2,67,649	2,42,478
Circuit Houses	30,469	.....
Excise Buildings	20,000	37,377
Secretariat „	3,595	1,42,293
Customs „	.....	25,000
Museum	2,00,000	1,14,000
High Court Buildings	2,918	84,000
Small Cause Court Buildings	20,258	2,979
Sub-divisional Buildings	1,46,292	4,88,336
Churches.	.....	2,500
Burial Grounds	8,112	.....
Jails	2,97,983	6,10,682

CIVIL BUILDINGS—*concluded.*

	Urgent.	Ordinary.
	Rs.	Rs.
Lock-ups	70,773	1,36,594
Registration buildings	.....	47,870
Police Buildings	.....	1,68,906
Colleges and Schools	8,541	2,02,800
Hospitals and Dispensaries	64,407	3,44,801
Medical College and Schools	.....	88,674
Lunatic Asylums	.....	15,700
Miscellaneous Buildings	5,000	1,31,864
Public Works Buildings	.....	1,97,737
TOTAL CIVIL BUILDINGS	23,67,186	38,34,313

COMMUNICATIONS.

	Rs.	Rs.
Metalled and Bridged roads—		
Grand Trunk road	84,093	.....
Calcutta roads	.....	57,756
Himalayan roads	3,00,000	35,035
Roads in Local Board Districts where the Local Funds are insufficient to meet the outlay.	2,05,996	.....
Total	5,90,089	92,791
Unmetalled roads—		
Himalayan roads	1,41,200	.....
Roads in Local Board Districts where the Local Funds are insufficient to meet the outlay.	95,378	3,37,413
Railway Feeder Roads—		
Northern Bengal State Railway	.....	2,00,000
Tarkessar Railway	75,000	.....
Bengal Central Railway	3,50,000	.....
Benar-Assam State Railway	.....	1,50,000
Eastern Bengal State Railway	.....	1,00,000
Total	6,61,578	7,87,413
Accommodation for Travellers	20,466	.....
TOTAL COMMUNICATIONS	12,72,133	8,80,204
MISCELLANEOUS PUBLIC IMPROVEMENTS	16,878	.....
TOTAL	36,56,197	47,14,517
GRAND TOTAL	83,70,714	

401 Including the outlay on works in progress, the amount stated to be needed to complete sanctioned works comes to the large sum of Rs. 87,70,140.

402. In the Note we have received, it is pointed out that the average annual expenditure on Original Works during the existing Contract, 1882-83 to 1886-87, has amounted to Rs. 14,94,000. The average outlay on the same account during the previous Contract, 1877-78 to 1881-82, was Rs. 20,62,000. The average during the previous six years commencing 1871-72 amounted to Rs. 12,56,000. Thus the average outlay on Original Works during the sixteen years ending 1886-87 will amount to Rs. 15,82,000. It is now urged that the allowance on this account in the new Contract should not be placed at less than fifteen lakhs.

403. It may be freely admitted that the lists contain many important works which should be carried out as soon as circumstances permit, and that this is especially the case in the matter of Railway feeder roads, which will tend to develop the resources of the country and will add to the Revenue by increasing the Railway earnings. On the other hand, the lists appear to contain many works which may well stand over until more favourable times. The outlay on Original Civil Works during the years in which the Provincial balances were

high was very large. In 1881-82 and 1882-83 the outlay on Civil Works amounted to Rs. 42,30,000 and Rs. 38,03,000 respectively; in these two years Rs. 60,85,000 were expended on Civil Buildings and Rs. 17,03,000 on Communications. So much having been expended on Original Civil Works in the days of prosperity, it appears all the more possible to reduce the outlay under this head in times of financial pressure.

404. Considering the present necessity of curtailing all outlay as much as possible, the permanent Members of the Committee do not consider that the total grant for outlay on Civil Works in Bengal should, in preparing the new Contract, be placed at a higher figure than Rs. 31,00,000. Taking this sum as the total Provincial Public Works grant, the probable distribution of this grant may be placed as under :—

	Rs.
Original Works	7,10,000
Repairs	12,22,000
Establishment	10,78,000
Civil Officers	40,000
Miscellaneous	50,000
TOTAL	31,00,000

Small as the amount here provided for Original Works may seem, it is more than has been allotted to this head in the last and the current years.

CONTRIBUTIONS TO LOCAL FUNDS.

405. The details of the expenditure classified under this head are as follow:—

	1883-84.	1884-85.	1885-86.	1886-87, Budget.
Payment to Road Cess Committees in respect of the collection of the Provincial Public Works Cess (see para. 58)	50	56	50	47
Payment to Road Cess Committees of 1½ per cent. of collections on Government Estates (see para. 13)	36	42	39	62
Contributions to District Road Account in Deficit Districts—				
Chittagong Hill Tracts	15	10	10	54
Sonthal Pergunnahs	72	34	35	
Singbhoom	10	10	10	
Grants to District Road Funds for Special Public Works	1,37	1,02	56	37
TOTAL	3,20	2,54	2,00	2,00

406. The first three of these have to be provided for as a permanent charge, but the amount of the second is $\frac{3}{20}$ of 3,87 (58) as shown in para. 14, and is not so much as 62.

407. The last item is practically an addition to the Public Works expenditure of the Province, and need not be considered separately from it.

408. The estimate is therefore to be taken at 47 + 58 + 54 or 1,59.

ADJUSTMENTS.

409. We append to this Note three Statements, A, B and C. The two former show the total and the Provincial share of all Provincial and divided heads according to the Budget of 1886 87; the total estimates of Revenue and Expenditure now adopted under the same heads; and the Provincial share of each, both according to the system now in force, and also under the system prescribed for the future Contract in the Government of India's letter No. 2187, dated July 26th, 1886, Department of Finance and Commerce. Statement C gives full details of the expected receipts and working charges of the

several Railways which now are, or which it is proposed to make, Provincial; and also shows the interest charge due on account of each.

410. We have assumed that the new Contract will annul all adjustments made since 1882 in the current Contract on account of modifications in the distribution of revenue and expenditure. They amount to—2 net, and are shown in Statement A only to facilitate comparison between the existing and the proposed Contracts. The new Contract will of course annul all special assignments made by the Imperial to the Provincial Government.

411. The inter-provincial adjustments, amounting to +1,28, and also shown in Statement A, mostly drop out of account. They will usually come in in the accounts of each year, as compensations for differences from the estimates. For example, if Bengal pays the leave allowance of a Madras officer, it will recoup the amount by inter-provincial adjustment; but as we have not included any such payments in our estimates, we have not to show separately the corresponding compensating adjustments. The only exception is the Bengal share of the duty on Shahjehanpur rum, originally levied in the North-Western Provinces at Rs. 4 per gallon, but transferred to the credit of the Provinces to which the rum is eventually transported for consumption. This may be taken at 84 (*vide* paragraph 75 of our Note on the new Contract with the North-Western Provinces). Out of this sum a small portion properly appertains to Assam (*vide* paragraph 19 of our Assam Note) and must be transferred to that Province. The transfer will not, however, affect Imperial.

CONCLUSION.

412. Columns 3 of Statements A and B show that the estimated Provincial Revenue of 1886-87 was 4,28,67; the estimated Provincial Expenditure 4,29,32. That is to say, the Provincial budget exhibited a deficit of 65.

413. Columns 4 and 5 of Statements A and B show our calculations of the probable future Revenue and Expenditure, as follows:—

	Total.	Provincial share as at present.
Revenue	8,96,66	4,30,92
Expenditure	4,77,84	4,19,40
Surplus .	4,18,82	11,52

414. There is thus a Provincial surplus of 11,52, which may be resumed by the Imperial Government. The improvement in our Estimate for the future over the current year's Budget is principally due to the following causes, *viz.*, increased receipts under Excise (2,00), Assessed Taxes (2,00), Jails (1,26) and Railways (3,22 , and decreased expenditure under Survey and Settlement (78), Government Estates (67), General Administration (31), Jails (1,13), Education (1,46), Police (30), Superannuations 50) and Public Works 4,02). On the other hand, we have found it necessary to allow for increased expenditure under the head of Law and Justice—Courts (50).

415. If it is thought that the reductions of expenditure which we suggest are too severe, it should be borne in mind that the Bengal Government has a right to recoup itself by throwing larger charges for Education and Medical Services on the Municipalities whom it relieved, as mentioned in para 196, of an expenditure of three lakhs of rupees on Police, without imposing on them, at the same time, any corresponding outlay on other objects.

416. The last columns of Statements A and B exhibit the Provincial Revenue and Expenditure calculated on the system which has been prescribed for the future Contract, as follows:—

	Rs.
Revenue	4,72,70
Expenditure	4,59,51

417. The scale of the transactions is considerably increased, it will be noticed, on both sides of the account. This is due to the provincialization of the Eastern Bengal Railway and of the charges on account of embankments,

to which the transfer of the Patna-Gya Railway to Imperial is a comparatively insignificant set-off.

418. The Provincial surplus of 13,19, which will thus exist, will have to be transferred to Imperial, by adjustment through the Land Revenue head, or in some other way. The gain to Imperial will, however, be confined to the annual sum of 11,52 (para. 414), for the transfers last noticed, of liabilities accompanied by the means of meeting them, will not affect the ultimate relations between Imperial and Provincial or the comparison between the old and new Contracts; and on whatever basis the Revenue and Expenditure are in future divided, the result will be the same as respects all those heads of the account which have hitherto been either divided or wholly Provincial, namely, that as compared with the present Contract there will be a benefit to Imperial of the sum of 11,52 as above shown, if the finances of the Provincial Government are left in equilibrium, as it is intended they should be.

419. The Local Members, Mr. R. H. Wilson and Colonel S. Trevor, have, throughout our enquiries and throughout the preparation of this note, been in close communication with us, and have taken part in the discussions which have led to the conclusions now adopted by us. We regret that on several points they dissent from recommendations made and the conclusions arrived at by the general Members. They have expressed their views in a dissent which we append in continuation of our note.

8th December 1886.

A.—STATEMENT OF REVENUE.

	Budget of 1886-87.		Estimates now adopted.		
	Total.	Provincial share.	Total.	Provincial share as at present.	Provincial share as proposed.
1	2	3	4	5	6
Revenue under Civil Heads.					
Land Revenue (Divisible)	3,77,83	1,23,17	3,76,13	1,21,22	(a) 94,03
" (Provincial)	4,35	4,35	3,87	3,87	3,87
Salt (Rents and Miscellaneous)	1,20	1,20	1,20	1,20	1,20
Stamps	1,32,56	66,28	1,32,56	66,28	99,42
Excise	98,00	49,60	1,00,00	50,00	2[illegible],00
Provincial Rates (Provincial Cess & Wards' Rate)	39,17	39,17	38,93	38,93	38,93
Customs (Rents and Miscellaneous)	57	57	57	57	57
Assessed Taxes	36,00	7,50	38,00	7,50	19,00
Forests	7,20	3,60	7 00	3,50	3,50
Registration	12,10	6,05	12,10	6,05	6,05
Total Revenue Heads	7,08,98	3,00,89	7,10,36	2 99,12	2,91,57
Interest (Provincial)	68	68	68	68	68
Law and Justice (excluding Jails)	7,65	7,65	7,65	7,65	7,65
Law and Justice (Jails)	7,20	7,20	8,46	8,46	8,46
Police (excluding Railway Police)	7,06	7,06	7,06	7,06	7,06
Marine	8,48	8,48	8,48	8,48	8,48
Education	5,56	5,56	5,56	5,56	5,56
Medical	1,41	1,41	1,41	1,41	1,41
Scientific and Minor Departments	1,46	1,46	1,46	1,46	1,46
Total Civil Departments	38,82	38,82	40,08	40,08	40,08
Superannuations (excluding Lapsed Funds)	49	49	49	49	49
Stationery	1,23	1,23	1,23	1,23	1,23
Miscellaneous (Provincial)	8,18	8,18	7,38	7,38	7,38
Total Miscellaneous	9,90	9,90	9,10	9,10	9,10
Total Civil Heads	7,58,38	3,50,29	7,60,22	3,48,98	3,41,43
Public Works.					
Railways (Details in Statement C)	1,02,64	47,64	1,05,36	50,86	1,00,19
Irrigation and Navigation—					
Major Works	13,30	13,30	13,30	13,30	13,30
Minor Works—					
Calcutta and Eastern Canals	5,70	5,70	5,70	5,70	5,70
Nuddea Rivers	2,00	2,00	2,00	2,00	2,00
Other Revenues	1,04	1,04	1,74	1,74	1,74
Civil Works	7,44	7,44	7,50	7,50	7,50
Total Public Works	1,32,12	77,12	1,35,60	81,10	1,30,43
Total Revenues	8,90,50	4,27,41	8,95,82	4,30,08	4,71,86
Corrections of allotment:—					
For various transfers of expenditure	...	—2	...	...	...
Inter-Provincial (including share of duty on Shahjehanpur rum)	...	+1,28	84	84	84
Total Resources	8,90,50	4,28,67	8,96,66	4,30,92	4,72,70

(a) The Government of India letter No. 2187, dated July 26th, 1886, proposes the assignment of a fixed sum + a quarter of the increase. We adopt in this statement the somewhat more convenient, but equivalent, course of assigning one quarter of the whole, + or — a fixed sum.

B.—STATEMENT OF EXPENDITURE.

	Budget of 1886-87.		Estimates now adopted.		
	Total.	Provincial share.	Total.	Provincial share as at present.	Provincial share as proposed.
1	2	3	4	5	6
Expenditure under Civil Heads.					
Refunds—					
Land Revenue	50	16	50	16	1
Divided Heads	1,78	89	1,78	89	1,23
Provincial Rates	7	7	7	7	7
Land Revenue Survey and Settlement	5,75	1,86	3,30	1,08	83
Collectors and Establishments	27,08	27,08	27,08	27,08	27,08
Government Estates	3,57	3,57	2,90	2,90	2,90
Other Heads	2,84	2,84	2,88	2,88	2,88
Salt (Provincial Establishment)	19	19	11	11	11
Stamps	5,00	2,50	4,82	2,41	3,62
Excise	3,92	1,96	4,04	2,02	1,01
Customs	4,98	4,98	4,95	4,95	4,95
Assessed Taxes	3,65	45	1,70	45	85
Forests	4,70	2,35	4,50	2,25	2,25
Registration	6,37	3,18	6,22	3,11	3,11
Total Revenue Heads	70,40	52,08	64,85	50 36	51,01
General Administration, except Account office, and Bank charges	15,59	15,59	15,28	15,28	15,28
Law and Justice (excluding Jails)	77,87	77,87	78,43	78,43	78,43
Law and Justice (Jails)	18,41	18,41	17,28	17,28	17,28
Police (excluding East Indian Railway)	46,82	46,82	46,52	46,52	46,52
Marine	7,96	7,96	7,79	7,79	7,79
Education	33,92	33,92	32,46	32,46	32,46
Medical	14,50	14,50	14,26	14,26	14,26
Scientific, &c., Departments (except Archæological)	3,52	3,52	3,30	3,30	3,30
Total Civil Departments	2,18,59	2,18,59	2,15,32	2,15,32	2,15,32
Superannuations	13,89	13,74	13,24	13,24	13,24
Stationery (except purchases for central store)	10,98	10,98	10,98	10,98	10,98
Miscellaneous (Provincial items)	3,40	3,40	3,40	3,40	3,40
Total Miscellaneous	28,27	28,12	27,62	27,62	27,62
Public Works.					
Telegraph	1	1	1	1	1
Railways—					
Famine	15	15	...	...	..
As in Statement C.	88,50	51,30	91,81	54,36	87,32
Miscellaneous Railway Expenditure	60	60	...	...	...
Irrigation and Navigation—					
Major Works	34,14	34,14	34,14	34,14	34,14
Minor Works—					
Orissa Coast Canal	3,75	3,75	...	...	...
Other new Works	25	25	...	...	..
Maintenance, Repairs, &c.	5,27	5,27	5,00	5,00	5,00
Agricultural Works	6,56	...	6,50	...	6,50
Civil Works—					
Original Works	5,00	5,00	7,10	7,10	7,10
Repairs	13,50	13,50	12,22	12,22	12,22
Establishment	13,09	13,09	10,78	10,78	10,78
Civil Officers	1,06	1,06	40	40	40
Other Charges	41	41	50	50	50
Total Public Works	1,72,29	1,28,53	1,68,46	1,24,51	1,63,07
Contributions to Local	2,00	2,00	1,59	1,59	1,59
Total Expenditure	4,91,55	4,29,32	4,77,84	4,19,40	4,59,51

C.—RAILWAY TRANSACTIONS.

	Budget of 1886-87.		Estimates now adopted.		
	Total.	Provincial share.	Total.	Provincial share as at present.	Provincial share as proposed.
1	2	3	4	5	6
Gross Earnings—					
Northern Bengal	23,00	23,00	25,00	25,00	25,00
Tirhoot	13,75	13,75	14,70	14,70	14,70
Patna-Gya	5,17	5,17	5,17	5,17	...
Nalhati	77	77	79	79	79
Dacca-Mymensing	3,50	3,50	3,75	3,75	3,75
Kaunia-Dharla	1,45	1,45	1,45	1,43	1,45
Eastern Bengal	55,00	...	54,50	...	54,50
Total	1,02,64	47,64	1,05,36	50,86	1,00,19
Working Expenses—					
Northern Bengal	13,65	13,65	15,50	15,50	15,50
Tirhoot	9,00	9,00	9,20	9,20	9,20
Patna-Gya	2,85	2,85	2,85	2,85	...
Nalhati	65	65	65	65	65
Dacca-Mymensing	3,25	3,25	3,25	3,25	3,25
Kaunia-Dharla	1,20	1,20	1,20	1,20	1,20
Eastern Bengal	28,35	...	29,50	...	29,50
Total	58,95	30,60	62,15	32,65	59,30
Interest Charges—					
Northern Bengal	8,88	8,48	8,88	8,48	8,88
Tirhoot	5,85	5,84	5,85	5,84	5,85
Patna-Gya	1,64	1,51	1,64	1,51	...
Nalhati	14	14	14	14	14
Dacca-Mymensing	2,48	2,45	2,48	2,45	2,48
Kaunia-Dharla	38	...	38	...	38
Assam-Behar	3,32	3,29	3,32	3,29	3,32
Eastern Bengal	6,86	...	6,97	...	6,97
Diamond Habour (adjustment)	...	—1,01	...	...	...
Total	29,55	20,70	29,66	21,71	28,02
Total of Working Expenses and Interest	88,50	51,30	91,81	54,36	87,32
Net Return—					
Northern Bengal	+47	+87	+62	+1,02	+62
Tirhoot	—1,10	—1,09	—35	—34	—35
Patna-Gya	+68	+81	+68	+81	...
Nalhati	—2	—2	...	...	...
Dacca-Mymensing	—2,23	—2,20	—1,98	—1,95	—1,98
Kaunia-Dharla	—13	+25	—13	+25	—13
Assam-Behar	—3,32	—3,29	—3,32	—3,29	—3,32
Eastern Bengal	+19,79	...	+18,03	...	+18,03
Diamond Harbour (adjustment)	...	+1,01	...	...	...
Total	+14,14	—3,66	+13,55	—3,50	+12,87

DISSENT BY THE LOCAL MEMBERS OF THE COMMITTEE.

Certain specific points on which we differ from the permanent members are briefly noticed below. Speaking generally, we should have preferred in some cases, not specially noticed, to suggest enquiry, instead of expressing a definite opinion; and we cannot but think that Bengal has been perhaps unavoidably, but none the less really, placed at a disadvantage by the fact that the terms of the proposed new Contract are chiefly based upon the estimates of 1886-87, which, in consequence of circumstances that need not be discussed here, were cut down in some departments below the lowest point compatible with efficiency.

STAMPS.

We doubt the expediency of amalgamating the office of Superintendent of Stamps and Stationery with the Collectorship of Customs, as proposed, till the two offices can be brought under one roof. The Collector of Customs cannot absent himself from his office during office hours; and consequently the control which he could exercise over the work of the Stamp Office, except in the Correspondence Department, would be merely nominal. The savings which can be effected by good administration in the Stationery Office are very considerable, and in the Stamp Department the Superintendent has charge of stamps aggregating over 13 crores in value. Any retrenchment lessening the efficiency of the administration, or leaving more room than at present exists for the possibility of fraud, would, we think, be a shortsighted economy. There is space in the Custom House premises for a Stamp and Stationery Office with suitable godowns, but want of money during the last few years has made it impossible for the Local Government to provide the necessary accommodation. Para. 39

FORESTS.

We are not aware that there has been any intentional want of co-operation between the Northern Bengal State Railway and the Forest Department. It may have occasionally happened, in the course of the dealings between the two Departments, that slight differences of opinion have occurred, and this seems inevitable in all such transactions. But we do not think there is any ground for inferring that the financial advantage of the Province has been lost sight of. Para. 107.

REGISTRATION.

We should have preferred to suggest Rs. 700 and Rs. 500 as the salaries of the two Inspectors. Para. 121.

LAW AND JUSTICE.

We are decidedly of opinion that the salary of the Junior Presidency Magistrate should not be less than Rs. 1,000 a month, and would prefer to retain the present figure Rs. 1,250, because we think it necessary that he should be an officer of sufficient standing to take up important work in the occasional absence of his colleague. Considering the enormous population and large area over which the Presidency Magistrates exercise jurisdiction, we consider the present scale of remuneration to be very moderate, and we deprecate any change tending to lower the status of the Bench. Para 160.

We dissent from the proposal to reduce the salaries of the Third and Fourth Judges of the Calcutta Small Cause Court from Rs. 1,300 and Rs. 1,125 to Rs. 1,000 and Rs. 800, because we are of opinion that the lower salaries proposed would not suffice to attract suitable men. There is no difficulty in finding Bengali gentlemen well fitted for such posts, but they must be sought, we think, rather amongst Pleaders than in the regular Judicial Service, whose experience in the mofussil does not qualify them to deal with much of the work coming before Para. 166

a Small Cause Court in a great commercial centre like Calcutta. We feel much doubt whether the Suburban Small Cause Court at Sealdah has to deal with the same class of work as the Calcutta Court; and even if the statement in the Note on this subject be correct, it has still to be considered whether the work at Sealdah is satisfactorily done, and on this point we have no information. Even at Madras, where the area over which the Court's jurisdiction extends is, we believe, in great part agricultural, and where the money limit is Rs. 2,000, while in Calcutta it is Rs. 5,000, no Judge, as appears from the *Civil List*, receives a salary of less than Rs. 1,000, though the cost of living is there comparatively small.

JAILS.

Para. 187. If the cost of transport, including escorts, be taken into consideration, we doubt whether the abolition of district jails, as proposed, will result in so large a saving as is hoped for. The question whether it is worth while to incur the inconvenience involved in leaving certain districts without separate jails for their own short-term prisoners must depend on the amount of the saving to be effected; but that the inconvenience would be serious we entertain no doubt.

POLICE.

Para. 201. The proposal to reduce the numerical strength of the staff of District Superintendents and Assistants is one which we cannot accept, as we are informed that even with the existing staff inexperienced Assistants have often to be placed in charge of districts. Again, the improved working of the Bengal Police in recent years is, we believe, in great part due to the frequent inspections; and these would not, in large districts, be possible without an Assistant to take a share in the work. The proposal to reduce the number of Assistants therefore seems to us to involve a sacrifice of efficiency to economy.

It may be as well to note here that when the terms on which the Eastern Bengal Railway system is to be transferred to Bengal have been finally settled, an assignment will be necessary on account of the Railway police, costing at present Rs. 41,520.

EDUCATION.

The note on this subject proposes to take credit in the Contract for certain suggested reductions of expenditure, but takes no account of the gradually increasing expenditure on primary education, necessitated by what we believe to be the policy adopted by Government after full consideration of the requirements of the province. Nor is any mention made of probable requirements under the head of technical education.

Para. 228. In regard to the points with which the note deals, we are unable to concur in some of the opinions expressed. The figures given in the annual reports, showing the number of schools visited by each inspecting officer, do not seem to us to justify the opinion that inspection in the higher grades is at present overdone; nor do we think that the information laid before the Committee furnishes sufficient grounds for the definite conclusion that the present general staff of 14 Inspectors and Assistant Inspectors could, without loss of efficiency, be reduced to 9. We find, however, that the Government of India, in paragraph 29 of its Resolution in the Home Department, dated 23rd October 1884, accepted the Education Commission's proposal that native gentlemen of approved qualifications should be held eligible for the post of Inspector of Schools, and we are not aware of any reason why the number of Europeans employed in this capacity should be greater than is required in order to secure for a Director of Public Instruction the necessary preliminary training in administrative work. Again, there would seem to be reason for supposing that, as the maintenance and management of Government schools and the distribution and payment of grants-in-aid are throughout the Province handed over to Local Bodies, the administrative work of the Department will be materially diminished. On the whole, therefore, it seems to us probable that some reduction in the strength and cost of the superior administrative staff might properly be effected, but we are unable to commit ourselves to a more precise opinion.

We are unable to concur in the proposal to abolish the Assistant Inspectorship of European Schools—an appointment created after full consideration little more than two years ago. There appears to be no reason for questioning the correctness of the Director of Public Instruction's opinion that the time of both the Inspector and the Assistant Inspector is fully occupied; and the proposal to hand over the work of inspecting European schools to Divisional Inspectors is hardly compatible with the employment in this capacity of Native gentlemen who could not be expected to examine in such subjects as Latin, French, and German; nor would their competency to examine European boys in the higher standards of English be admitted by the managers of schools. Para. 229.

The proposals made regarding colleges are of a very sweeping character. The Government of India, in paragraph 33 of the Resolution cited above, bearing date 23rd October 1884, endorsed the views on this subject of the Education Commission, which, in paragraph 343 of its report, recommended that Government should withdraw from the maintenance of the Berhampore, Midnapore, and Chittagong Colleges without insisting on stringent guarantees for their continuance in a state of efficiency as independent or aided institutions; while in the case of the Rajshahye and Kishnagarh Colleges it held that they might be transferred with advantage to bodies of native gentlemen, provided the new managers give satisfactory guarantees that the college will be maintained permanently in full efficiency, and in such a way as to make it adequate for all the wants of the locality. In pursuance of this policy, the Midnapore College is being made over to the municipality of that place with a grant-in-aid, and the Berhampore College is to be closed on 1st April 1887, if no one before that time agrees to take it over. With respect to the Chittagong College, no action appears to have been taken, but the cost of this institution is so trifling that, from a financial point of view, the matter is of no importance. The permanent members, if we understand them rightly, now propose that withdrawal from the maintenance of the Rajshahye and Kishnagarh Colleges should be unconditionally resolved upon, and that the Hooghly and Dacca Colleges should also be placed in the same category with those at Berhampore, Midnapore, and Chittagong as institutions which Government may properly relinquish without requiring guarantees for their permanent maintenance in a state of efficiency. We assume this to be intended, because otherwise the calculations made regarding the savings to be effected during the next five years would obviously have no solid basis. The question how far Government is pledged to maintain the Rajshahye and Kishnagarh Colleges has not been considered, and no reason is given for setting aside the opinion on this subject, which has hitherto been accepted. The proposal to close or withdraw unconditionally from the maintenance of the Hooghly and Dacca Colleges is one which cannot properly be considered solely from a financial point of view, and we do not feel called upon to express any positive opinion regarding it.

It is further recommended that the Calcutta Madrassa and the Sanskrit College (so far as regards its English teaching up to the First Arts standard) should be amalgamated with the Presidency College. With respect to these proposals, some explanation is necessary. The Madrassa is a large school with 1,104 students on its rolls at the end of March 1886. The College Department (to which alone the note probably refers) was created in January 1884, and though the number of students has increased from 15 in March 1885 to 20 in March 1886, the institution is still in its infancy. Whether or not it should be relinquished so soon after its formation is a question involving political and other considerations on which we do not feel justified in expressing a positive opinion; and in any case the saving would be very small. The students of the Sanskrit College pursue their English studies up to the First Arts standard in that institution, while in studying for the B.A. degree they attend the lectures delivered in the Presidency College. This arrangement was doubtless made for some practical reason, and we are unable to say whether it is susceptible of improvement, or whether any more economical arrangement could be made without detriment to efficiency. Para. 230.

We concur with the permanent members in thinking it important that as colleges are abolished or handed over to local bodies, and as native gentlemen take the place of Europeans in the inspecting staff, the normal strength of the graded services should be reduced, no vacancy being filled up till the service has been brought down to the reduced strength fixed upon as Para 232.

appropriate to the altered circumstances. But the calculations on this subject in the note are, we think, in several respects open to criticism. They assume, as we are unable to do, that the colleges at Hooghly, Dacca, Rajshahye, and Kishnagarh are to be unconditionally abolished, as well as the Assistant Inspector of European Schools, and it is not considered that, even if the College Department of the Calcutta Madrassa were abolished, a member of the higher graded service would still be required as Principal of the institution. The arithmetical calculations, too, seem to be open to question ; since if two vacancies annually occur in a service of 40 members, a smaller number must be expected to occur each year as the strength of the service, diminishes. Again, no account is taken of the necessity for a surplus staff to fill the places of men absent on furlough, or of the additional charge which must be incurred under the head of grants-in-aid if the present Government colleges became aided institutions. On the whole, we think that, till the whole subject has been treated with much more completeness than was possible in the short time at the Committee's disposal, it is premature to form any anticipations sufficiently confident to be taken as part of the basis of a financial contract.

RAILWAYS.

Para. 234. In paragraph 334 it is stated that the provision to be made in the new Contract for the charge for interest on Railways will ultimately be determined in the Revised Estimate by the usual calculation upon the capital expenditure, and that meantime it is sufficient to take it as it stands in the Budget Estimate. On this point we think it necessary to place on record here that the Revised Estimate will not show the proper interest charge for which provision should be made in the new Contract. In the orders of the Government of India, Public Works Department, No. 107A.G., dated 24th March 1886, in which it was ruled that the recorded capital outlay on Railways should be increased by the amount of the accumulated loss by exchange on capital account up to date, and that the interest charge should be increased *pro tanto*, it was at the same time ruled that this increase of interest charge against Provincial Railways should not begin to take effect till 1887-88. There will therefore be no provision for it in the Revised Estimate of the current year. But obviously an allowance should be made for it in framing the new Contract. The amount which will require to be added to the interest charges of the current year on this account is given below :—

	Past loss by Exchange.	Additional Interest to be provided for.
Northern Bengal State Railway	8,65	35
Tirhoot State Railway	8,75	35
Nalhati ditto	39	2
Dacca ditto	3,21	13
Kaunia and Dhurla State Railway	...	...
Assam-Behar ditto	2,32	9
Eastern Bengal ditto	2,50	10
TOTAL	25,82	1,04

CIVIL WORKS.

Para. 391. We are of opinion that the proposed provision of Rs. 12,22,000 for repairs to Civil Works will not be sufficient, and in our opinion this contention is borne out by the figures quoted in the paragraph. They show that the expenditure on repairs has gone on increasing in each successive quinquennial period above that of the previous period, and they lead to the obvious inference that the expenditure of the next Contract will require to be larger than that of the current Contract. But whatever conclusion may be drawn from the figures, the fact remains that, owing to the severe restrictions placed on expenditure during the past three years, many of the metalled roads of the Province are now worn down to the soling and require heavy renewals.

Para. 404. We think the proposed grant of 31 lakhs for Civil Works inadequate for the wants of the Province.

BENGAL.

The following table shows in abstract the Provincial Receipts and Expenditure, actual or estimated, for the term of the current contract:—

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	
	Assignment.								Assignment.							
	Original.	Modified.	1882-83.	1883-84.	1884-85.	1885-86.	1886-87.	+ or —	Original.	Modified.	1882-83.	1883-84.	1884-85.	1885-86.	1886-87.	+ or —
Land Revenue—																
Percentage	1,21,34	1,21,34	1,23,55	1,21,94	1,20,34	1,24,66	1,23,90	+6,69	.....	.....	.....	.....	.....	.....	.....	.....
Record-room Receipts	5	45	42	76	77	76	77	+1,23	.....	.....	.....	.....	.....	.....	.....	.....
Recurring Adjustments	.....	—1,07	—63	+1	—1,07	—1,07	—1,07	.....	.....	.....	.....	.....	.....	.....	.....	.....
Non-recurring Adjustments	.....	.....	1,88	7	2,50	5	.....	+4,50	.....	.....	.....	.....	.....	.....	.....	.....
Inter-Provincial Adjustments	65	65	1,80	96	1,36	1,84	1,23	+3,99	.....	.....	.....	.....	.....	.....	.....	.....
Ten per cent. for Government Estates	2,11	2,11	3,94	3,69	3,94	4,31	4,35	+9,68	.....	.....	.....	.....	.....	.....	.....	.....
	1,24,55	1,23,48	1,30,96	1,27,43	1,27,84	1,30,55	1,28,23	+26,09								
Revenue Heads	1,61,70	1,62,20	1,64,29	1,71,05	1,70,72	1,70,71	1,73,62	+39,64	48,28	46,49	47,09	48,27	48,61	48,83	59,08	+11,75
Civil Departments	39,34	39,34	39,30	37,48	37,78	38,30	38,82	—5,02	1,99,95	2,00,61	2,09,37	2,12,35	2,18,71	2,18,25	2,18,59	+74,35
Miscellaneous	6,24	6,24	8,17	9,78	10,82	10,77	10,55	+18,92	23,16	23,59	26,53	24,39	26,83	27,59	28,12	+15,02
Telegraph	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	3	1	1	1	+6
Famine	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	6	1,00	.....	+1,06
State Railways—																
Net Receipts or Expenditure	20	20	3,55	30	.....	.....	.....	+2,65	.....	.....	.....	.....	4,77	4,88	3,36	+13,01
Capital	.....	.....	.....	.....	.....	.....	.....	.....	13,08	13,08	13,49	3,27	1,32	71	75	—35,86
Subsidised Railways	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	11	40	58	25	.....	+1,34
Irrigation—																
Net Expenditure	.....	.....	.....	.....	.....	.....	.....	.....	16,27	16,27	16,98	17,56	17,62	16,53	16,65	+3,99
Capital	.....	.....	.....	.....	.....	.....	.....	.....	24,02	24,02	17,18	5,03	2,02	4,37	4,00	—87,50
Agricultural Works	.....	.....	.....	.....	.....	.....	.....	.....	50	50	1,43	1,57	1,60	66	72	+3,78
Civil Buildings, Roads, &c.	7,05	7,05	7,36	7,91	12,61	7,22	7,44	+7,29	67,62	67,77	67,29	47,19	30,14	27,73	33,06	—1,33,37
Contributions	.....	.....	.....	.....	.....	.....	.....	.....	3,31	3,31	2,62	3,20	2,34	2,09	2,00	—4,39
	3,39,08	3,38,51	3,53,43	3,53,95	3,59,77	3,57,55	3,58,69	+89,57	3,96,21	3,95,64	4,07,39	3,68,50	3,54,61	3,52,81	3,59,34	—1,36,76
Opening or Closing Balance	.....	.....	75,43	21,47	6,86	12,02	16,76	.....	.....	.....	21,47	6,86	12,02	16,76	16,11	.....
Grand Total	.....	.....	4,28,86	3,75,42	3,66,63	3,69,57	3,75,45	.....	.....	.....	4,28,86	3,75,42	3,66,63	3,69,57	3,75,45	.....
Surplus (+) or Deficit (—)	—57,13	—57,13	—53,96	—14,61	+5,16	+4,74	—65	.....	.....	.....	.....	.....	.....	.....	.....	.....

N.B.—The + or — in columns 9 and 17 shows the difference between the total Receipts or Expenditure of the 5 years as compared with 5 times the assignment in columns 2, 3, 10, and 11, modified to suit the recurring adjustments of each year.

2. The total receipts for the period amount to 17,83,39, against an assignment of 16,93,82, or an increase of 89,57, and the expenditure to 18,42,71, against an assignment of 19,79,47, or a decrease of 1,36,76. The expenditure has exceeded the actual receipts by 59,32, having been met to that extent by drawing on the balances, which have been reduced from 75½ to 16 lakhs.

3. The principal features of the Account are the increase of income under the Revenue and Miscellaneous Heads, the increased expenditure on Civil Departments and the large reduction of expenditure on Irrigation and on Civil Buildings and Roads. In connection with the large decrease in expenditure on the whole, it must be borne in mind that the Assignment figures showed a deficit of more than 57 lakhs, so that the expenditure taken in the assignment was not reckoned normal expenditure, but some reduction was anticipated. The expenditure for the whole term shows that the Local Government has found it necessary to reduce its yearly expenditure by rather less than half of the deficit with which it commenced.

4. Under Land Revenue proper there has been a slight improvement, chiefly in the last two years. The increase under Record-room Receipts includes the extra assignment granted by the Government of India in consequence of the transfer of these receipts and charges from Registration (where the receipts and charges are equally shared by Imperial and Provincial) to Land Revenue (where Provincial receives only about one-third of the income, and bears the whole of the charges), the increase is therefore nominal and is counterbalanced by the increased charges. In the percentage (10 per cent.) on Government Estates the Provincial Government has gained largely (9,68), the income having been nearly double the figure at which it was estimated, while the expenditure has increased by only 5,20.

5. Under the other Revenue Heads there has been a large increase under Stamps (24,81), Provincial Rates (12,67), and Registration (4,15); there has also been a small increase under Excise (3,71) and Forests (55). The other heads have fallen off, specially Assessed Taxes (3,58) and Salt (1,70).

The increase under Stamps is exclusive of about 2,25 of new revenue (including some stamp receipts, which are refunded to Provincial through the Land Revenue Head), which is counterbalanced by new expenditure, certain process service charges under the Road Cess Act, formerly kept outside the accounts, being now collected by means of stamps. The increase has been mostly under Court-fees (21,45 , which are estimated to bring in for the current year 5,80 more, as the Provincial share, than the Assignment figure of 1881-82. The rise has been steady and continuous during the term of the contract.

Provincial Rates have increased steadily; the Public Works Cess, which forms the bulk of this head, has risen from about 35 to 38 lakhs a year.

Under Registration there has been some increase in expenditure, but the net improvement for the term of the contract amounts to 3,03.

Under Excise there has also been an increase in expenditure (1,07), especially in the current year, but the net improvement has been 2,64. The increase would have been much greater but for a serious falling off in 1885-86 and 1886-87, due partly to unfavourable seasons and partly to a change of system, which has also occasioned an increase of expenditure and has thus still further diminished the net revenue.

Under Forests the expenditure has fluctuated to a certain extent with the Revenue, but has increased for the whole term by only 21: thus giving a net increase of 34.

Assessed Taxes have throughout been below the Assignment figures; in Salt Receipts the fall is entirely under Rents of Warehouses These and the smaller fall in Customs Receipts are attributed in whole or in part to depression in trade.

6. Under Receipts of Civil Departments there has been a considerable decrease under Law and Justice (4,52) and Scientific, &c., Departments (5,67), and an increase under Police (5,39). The other heads have on the whole brought in amounts differing but slightly from the Assignment figure

Under Law and Justice the decrease is entirely under the Court heads (6,39), there having been an increase under the Jail heads (1,87). The decrease occurs under the head of General Fees, Fines, and Forfeitures (6,32). and is mainly due to smaller receipts from fines. The Assignment figure for Jail receipts was fixed very low, and though the receipts have on the average exceeded that figure, they have really fallen considerably, compared with the actuals of 1881-82, owing to the discontinuance, for a time, of those Jails industries which, though most remunerative, were considered to compete with private enterprise. The receipts under this head are however, reviving, the revised estimate for 1885-86 being about a lakh below the actuals. The figures under these two main heads of Law and Justice during the term of the contract, with the assignment and the actuals of 1881-82, are given below—

	Assignment.	1881-82.	1882-83.	1883-84.	1884-85.	1885-86, Revised.	1886-87, Budget.
LAW AND JUSTICE (PROPER) .	900	905	823	764	754	755	765
JAILS	700	811	847	641	729	745	720

Under Police the principal increases have been in Recoveries on account of Village Police, due largely to revision of assessments, in Pound Receipts, due to the system of farming out the Pounds, and in the Police clothing receipts, due to a change of system, under which the recoveries on this account from the men are credited and the whole charges are shown on the expenditure side. whereas formerly only the Government grant was shown on the charge side, and no receipts were credited. This portion of the increase (about 1,50) is therefore nominal. The Steam Boiler fees have also increased considerably, but owing to extensive frauds only a small portion of the actual receipts were credited to Government in 1882-83 and 1883-84.

There has been a nominal decrease under Police Superannuation Receipts, owing to the transfer of Municipal Police charges to Government The superannuation subscriptions of Government Police are taken by deduction from pay.

Under Scientific, &c., Departments the Assignment figure included 88 on account of cinchona receipts brought to credit in the Home Accounts, which do not appear to have recurred Leaving these out of account, the decrease has been only 97, and is due entirely to the cinchona receipts in India, which have fallen by 1,83, while there have been increases under other heads, chiefly Emigration, the receipts from which, while fluctu-

ating considerably from year to year, have always been above the Assignment figure, and for the whole term show an improvement of 49.

7. Under Miscellaneous heads there has been a very large increase under Interest (2,28) and Miscellaneous (17,33). Superannuation (40) and Stationery (27). Receipts have fallen off very slightly.

The main increase under Miscellaneous has been in unclaimed Deposits. Since the Provincial contract was framed these have been credited net, after deducting refunds, the net amount therefore must be taken for purposes of comparison with the actuals during the term of the contract. This net amount was taken in the Assignment at 1,36 (4,25-2,89), while the following amounts have been realized :—

1882-83.	1883-84.	1884-85.	1885-86.	1886-87.
2,76	3,75	4,41	4,40	4,40

about 13 lakhs of the increase under this head are thus accounted for. Partition fees have also increased, but this increase is balanced by a correspondingly increased charge; the levy of Fees for Government Audits from Municipalities (first levied in 1883-84), and larger recoveries from Local Funds for the cost of Controlling and Account Offices, make up the rest of the increase.

Under Interest there have been larger receipts both from interest on Government Securities, belonging to the Education Department, and from the interest on arrear collections of the Public Works Cess. By far the larger part is due to the latter head, but the exact increase, as compared with the Assignment, cannot be stated, as the Revised Estimate for 1881-82 did not distinguish these two classes of receipts. The actual and estimated Revenue from 1881-82 onwards is given below :—

	Assignment.	1881-82.	1882-83.	1883-84.	1884-85.	1885-86.	1886-87.
Interest on Government Securities	20	11	19	15	19	18	15
Miscellaneous		10	25	53	55	56	53

Under Superannuations a portion of the small decrease is due to the reduction of the rates of contribution.

8. Under State Railways the contract showed a net receipt of 20, which has changed to an estimated net charge of 3,36, according to the Budget of 1886-87.

The detailed figures are given below, including in the receipts the grants paid by the Government of India on account of the deprovincialization of the Calcutta and South-Eastern Railway—

	Assignment.	1882-83.	1883-84.	1884-85.	1885-86.	1886-87.
Gross Receipts	32,19	37,88	41,24	43,10	44,13	47,94
Expenditure—						
Working Expenses	19,08	20,40	25,00	30,72	29,82	30,60
Interest	12,91	14,14	15,94	17,15	19,19	20,70
	31,99	34,54	40,94	47,87	49,01	51,30
Net Receipts (+) or Expenditure (—) . .	+20	+3,34	+30	—4,77	—4,88	—3,36

The net loss, as compared with the Assignment figure, is 10,36.

A statement has been furnished by the Railway Department, Bengal, giving details for each Railway, and from this the following table has been compiled, which shows how each Railway has contributed to the above net result. In the case of the Calcutta and South-Eastern Railway credit is taken in 1884-85 to 1886-87 both for the Imperial grant and for the interest refunded yearly by the Government of India :—

	Assignment.	1882-83.	1883-84.	1884-85.	1885-86.	1886-87.	Net gain (+) or loss (—), compared with Assignment.
Northern Bengal	+98	+3,70	+49	—1,82	+37	+1,08	—1,08
Tirhoot { Open Section . . .	...	+25	—1,31	—2,57	—2 24	—1,10	...
Tirhoot { Unopen Section . . .	...	—1,66	—83	—42	...	...	...
Total .	—55	—1,41	—2,14	—2,92	—2,24	—1,10	—7,13
Patna-Gya	+33	—15	+96	+79	+99	+81	+1,75
Calcutta and South-Eastern . .	—41	+1,04	+1,23	+1,07	+1,31	+1,31	+8,01
Nalhati	—13	+10	+11	—10	—1	—2	+73
Dacca { Open Section . . .	...	...	...	—19	1,83	—2,19	...
Dacca { Unopen Section . .	...	—8	—63	—1,14	—89	..	...
Total .	...	—8	—63	—1,33	—2,72	2,19	—6,95
Kaunia-Dharla (no Interest charged against this Railway) . .	...	+16	+40	+37	+17	+25	+1,35
Assam-Behar (Unopened) . . .	—2	—2	—11	—75	—2,10	—3,17	—6,05
	+20*	+3,34	+31	—4,76	—4,23†	—3,03†	—9,37

In the case of the Northern Bengal Railway the Interest charge has been almost stationary; the loss on that Railway is due to enhanced working expenses, which show an increase (for 1886-87, as compared with the Assignment) of 5,90 against an increase in Receipts of 5,73. In the case of the other Railways which show a loss that result is mainly due to the Interest charges on unopened lines or sections of lines.

* The details in this column are approximate only, as the details of the Revised Estimate for 1881-82 for Interest are not available. The total is correct.

† The figures for 1885-86 are actuals and those for 1886-87 are based on the latest information available: the net result therefore differs slightly from that given above as far as these years are concerned.

9. Under Civil Buildings, &c., the Revenue has been in excess of the assignment each year; but the bulk of the increase under this head is due to the large receipts of 1884-85, which exceeded the assignment figure by 5,55. This is partly due to the credit in that year of recoveries on account of zemindari embankments under the contract system (1,10), which have in 1885-86 been credited to Irrigation, and partly to an extraordinary credit in the same year (4,62) under the head of Fines, Refunds, and Miscellaneous.

Ferry Receipts, which are the main item under this head, have remained stationary.

10. The principal increases of expenditure under Revenue Heads occur under Land Revenue (7,44), Stamps (79), Excise (1,07), Customs (1,03), and Registration (1,12).

Under Land Revenue a considerable portion of the increase (5,21) occurs in the charges for Government Estates, but this is more than covered, as remarked above, paragraph 4, by the increased income from the special 10 per cent grant made by the Government of India. Under Collectors and their establishments there has been an increase of about 2¼ lakhs, in addition to the enhanced charge of 1½ lakhs a year allowed in the contract for the Khulna District and the improvement of the pay of Deputy Collectors, &c., and to the charge for service of Road Cess Processes, brought on to the accounts since the contract. This is mainly due to increased establishments for Collectors and Deputy Collectors, and to an increase in Partition establishments, this latter being covered by the increase in Partition Fees (see paragraph 7). Under Survey and Settlement charges the total amount expended corresponds pretty closely with the assignment; the charge in 1886-87 is, however, nearly double the assignment, chiefly owing to the cost of the Demarcation work in Mozufferpore (2,70), the Provincial share of which is 85. Charges for Sub-divisional Establishments have increased slightly, owing to the enhancement of the pay of Sub-Deputy Collectors; and allowances to Village Officers have also risen.

Under Stamps the increased charge is mainly due to the discount which necessarily rises with the enhanced Revenue. The rise would have been greater but for the transfer of certain establishment charges of the Calcutta Collectorate to the head of Excise.

The increased charge under Excise is partly due to this transfer and partly to the change of system referred to above (see paragraph 5). Under Customs, allowance was made after the contract for a reduction of 2,29 in establishments, but this has not been quite worked up to.

The increase under Registration is more than covered by increased revenue.

11. Under the Civil Departments there has been increased expenditure on all heads, except Marine (6,89) and Medical (2,62); the increase under Law and Justice (23,26), Police (24,54), and Education (28,48) has been considerable; under Scientific, &c., Departments (4,02) the increase has also been proportionately large; while under General Administration (3,56) the rise is small

Under General Administration the chief increase has been in Tour Expenses (1,33) and in the cost of the establishment of the Examiner of Local Fund Accounts (91). There has also been an increase in the Secretariat Establishment (52), chiefly in the last two years; the Board of Revenue shows an increase (61), almost entirely in salaries, but there have been no changes in these; the assignment figure was low, owing to acting appointments in 1881-82.

The increase under Law and Justice appertains to the Court Heads to the extent of 16,73 and to Jails to the extent of 6,53. Under the Court Heads the main increase is under Civil and Sessions Courts (17,36, if the whole of the 1,50 added in the contract for Deputy Collectors, &c., and the Khulna District be taken as an addition to the grant for Criminal Courts, as was apparently the intention), and is due mainly to the improvement in the pay and increase of the numbers of Sub-Judges and Munsifs (9,45), and to the consequent increase in Establishment (4,46) and Contingencies (2,62). Charges for the service of Judicial Processes account for the rest of the increase under this head. The High Court charges have also increased (1,52), mainly owing to the appointment of Additional Judges and the establishment required for them. The charge for Criminal Courts has increased, compared with the Actuals of 1881-82, but has not reached the contract figure (including the additional 1,50, as mentioned above), which allowed for the improvement in the pay of Deputy Magistrate and for the extra cost of the Khulna District. Under the Jail heads there has been an increase in all heads except Jail Manufactures (4,95), which were reduced under the policy mentioned above (see paragraph 6), but have now risen again above the Assignment figure. For the Presidency Jail the increase (1,03) is chiefly due to the appointment of a non-Medical Superintendent in place of the Medical Officer who formerly held charge of the Jail, to an increase in the pay of the Deputy Superintendent, and to the substitution of warders for police constables for guarding the Jail; rations have also cost more than the Assignment figure, owing both to the larger number of prisoners and the higher price of provisions. These last two causes account to a considerable extent for the increased charge for Central Jails (4,98), a portion of which is, however, due to the re-elevation of the Hazaribagh Jail to a Central Jail with a special Superintendent and increased establishment. The cost of rations again is responsible for a large portion of the increase under District Jails (4,00); the rest of the increase being due to the creation of a Reserve of Warders. Under School of Industry the excess cost is largely due to the establishment of a new Reformatory School at Hazaribagh in 1882.

Under Police the main increase has been in the District Executive Force (24,72), owing chiefly to the transfer of Municipal Police to Government, which has added about 4½ lakhs a year to the charge under this head, partially counterbalanced by the transfer of about 1½ lakhs under Education and Medical to Municipalities. The substitution of Sub-Inspectors for Head Constables in charge of outposts accounts for some portion of the further increase, and contingent charges have also risen, chiefly under Clothing, Good-conduct money, and Petty Construction and Repairs. The increase under Clothing is to some extent nominal (see paragraph 6). Municipal Police charges have decreased in every year, except the first, when the charges for the Municipal Police transferred to Government were for half a year shown under this head. Under Village Police there has been an increase of 2,10, which has been partially covered by an increase in the receipts. The charge for Presidency Police has risen (38), chiefly owing to the increased proportion of the charge for the Suburban Police (¾, instead of ½) borne by Government; the increase of charge would have been greater but for a change of the Municipal year, owing to which the Presidency Police charges for only 4¾, instead

of 5 years, have been paid during the contract. Under charges for the Collection of Pound Fees, &c., there has been a considerable reduction (1,89) under the farming system.

Under the head of Education the greater portion of the increased charge falls under Grants-in-Aid (18,30). The increase in the charges for Government Schools (5,55) is perceptible in schools of almost every class; in inspection charges (2,23), additional Inspectors of every class having been appointed; in Professional Colleges (1,16)—the Engineering College, Howrah,—and in Scholarships (1,34), partly due to the institution of Agricultural Scholarships.

Under Scientific and Minor Departments the increase is in the main due to the creation of the Agricultural Department (54), with the consequent special provision for expenditure on Model Farms (12) and the Veterinary College (25), which has not been utilized; to increased expenditure on Cinchona Plantations (69), Exhibitions and Fairs (1,12), specially the Calcutta International Exhibition; and to special charges for Provincial Statistics (43) and Census (39).

Under Marine the decrease is nominal, and is chiefly due to the large assignment for Building and Repair of Ships, which exceeded the actual expenditure of 1881-82 by more than a lakh. There have been increases under this head in the Purchase and Hire of Ships and Vessels (1,54)—the Pilot vessel *Sarsuti*—and in Subsidies to Steam-boat Companies (1,20) for the steamer service from Dhubri to Dibrugarh.

Under Medical the decrease is mainly due to the transfer of Hospitals and Dispensaries to Municipalities, the decreases being shown both under the head of Hospitals and Dispensaries (2,85) and under Grants for Medical Purposes (2,29). The Sanitation (4,30) and Vaccination (82) Departments have cost more than the Assignment.

12. Of the Miscellaneous Heads the largest increase is under Superannuations (11,15); but Stationery and Printing (1,91) and Miscellaneous (1,95) have also risen. The increase shown for Superannuations is in addition to that for the special Customs pensions, for which the Government of India has made special grants, amounting to 2,84.

Under Stationery and Printing the chief increase is in the cost of the Stationery Office, the establishment of which has been increased, and of the Secretariat Press, which is counterbalanced to some extent by the reduction of the charge for the Presidency Jail Press and for printing done by private Presses.

Under Miscellaneous there have been fluctuations under all the heads; the most important increases are the charges for Commissions of Enquiry (2,42)—15 in all, the principal of which are Ministerial Establishments (1,01), Village Chaukidari (39), Excise (43), Rent Bill (12), Local Self-Government (12), Cholera (11), and Calcutta Municipal (11)—and for Charitable Donations (68)—chiefly the Calcutta Female Nurse Institution, the original grant for which for 1886-87 was fixed at 37, but is now to be reduced to 25.

13. Under Famine Relief the expenditure has been confined to two years—1884-85 and 1885-86. The expenditure was carried out through Local Boards.

14. The Expenditure shown as Capital expenditure on State Railways includes the amounts paid as contributions for Railways, constructed out of Imperial Funds, and all miscellaneous expenditure for Railway Surveys, &c. The bulk of the expenditure was incurred in the first two years. It averages 5,90 a year, against the assignment of 13,08, showing a reduction of more than 7 lakhs; the principal sums expended were for the Calcutta and South-Eastern and the Northern Bengal State Railways

15. Under Irrigation the figures of the Assignment and of 1882-83 have been re-arranged to correspond with the accounts for subsequent years, when the Calcutta and South-Eastern Canal was transferred to the class of works for which Capital and Revenue Accounts are kept.

The detailed figures, on which the net result given in the abstract has been worked out, are given below:—

	Assignment.	1882-83.	1883-84.	1884-85.	1885-86.	1886-87.
MAJOR WORKS—						
Receipts	10,72	13,03	11,70	13,08	13,50	13,34
Working Expenses	9,45	11,48	10,69	11,80	11,67	11,25
Surplus of Receipts over Working Expenses	1,27	1,55	1,01	1,28	1,83	2,05
Interest	20,80	21,15	21,61	22,13	22,54	22,89
Net Loss (—)	—19,53	—19,60	—20,60	—20,85	—20,71	—2,08
MINOR WORKS—						
Receipts	6,90	7,68	7,92	7,78	8,00	8,14
Working Expenses	3,64	5,05	4,88	4,55	3,82	3,95
Net Profit (+)	3,26	2,63	3,04	3,23	4,18	4,19
Total Net Loss (—)	—16,27	—16,97	—17,56	—17,62	—16,53	—16,65

As regards the Major Works (Productive Public Works), the surplus of receipts over working expenses has improved in the last two years; but the increased interest charge has more than swallowed up this, and the net result has been above a lakh worse than the assignment in every year, except the first (worse by 4,95 for the whole term).

Under Minor Works the surplus of receipts over expenditure has also improved during the last two years; and as no interest is chargeable on these works, the Province has received the benefit of this improvement which for the whole term, however, amounts to 97 only. The net result is a loss on the whole of about 4 lakhs.

16. The capital expenditure on Canals has averaged 6½ lakhs against an assignment of 24 lakhs. There has thus been a reduction under this head alone of 17½ lakhs a year, or 87½ lakhs for the whole term. During the last four years the expenditure has averaged about 3¾ lakhs.

17. The expenditure on Agricultural Works is on account of embankments and is recovered in the Civil Department. The recoveries have hitherto been credited under Civil Buildings, &c., but from 1885-86 they

have been credited as Irrigation Receipts (Civil); this credit accounts for the reduction of the charge in the Revised Estimate for 1885-86 and the Budget of 1886-87.

18. In Buildings and Roads the reduction of expenditure has been very large; the average expenditure has been 41 lakhs per annum, which is 26½ lakhs below the assignment That sum was, however, reached only in the first two years of the term, and during the last three years the expenditure has averaged a little over 30 lakhs.

The Provincial Expenditure for the past 10 years has been as follows:—

1877-78	26,16	Average of the 5 years.
1878-79	33,48	
1879-80	33,84	41,75.
1880-81	47,69	
1881-82	67,58	
1882-83	67,29	
1883-84	47,19	
1884 85	30,14	41,08.
1885-86	27,73	
1886-87	33,06	

The average expenditure has been about the same as during the last quinquennial term, though it has been incurred in exactly the opposite way, the heavy expenditure occurring at the commencement instead of at the end of the term.

The principal original works on which expenditure has been incurred have been the Secretariat Offices at Calcutta and Darjeeling and several Jails and Court-houses in various districts.

19. The Contributions, which consist for the most part of grants-in-aid for special purposes to Local Funds, have decreased, as compared with the Assignment. They have, however, been considerably in excess of the amounts paid under this head during the previous contract. The amounts then paid were—

1877-78.	1878-79.	1879-80.	1880-81.	1881-82.
31	1,93	1,75	1,96	2,26

which gives an average of 1,64 against 2,43 during the present term.

Receipt Heads.	According to new scheme.	Actuals, 1882-83.	Actuals, 1883-84.	Actuals, 1884-85.	Revised, 1885-86.	Budget, 1886-87.	Average of 5 years, 1882-83 to 1886-87.	Average compared with scheme. Increase.	Average compared with scheme. Decrease.	Last year compared with scheme. Increase.	Last year compared with scheme. Decrease.
							1,000	1,000	1,000	1,000	1,000
Principal Heads of Revenue—	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
I.—Land Revenue—											
Percentage (excluding Record-room Receipts)	1,21,34,000	1,23,55,314	1,21,94,096	1,20,33,114	1,24,66,217	1,22,90,250	.....	.....	.....	.....	.....
Record-room Receipts	A 45,000	42,365	L 76,409	L 76,834	L 75,783	L 76,750	.....	.....	.....	.....	.....
Special recurring grants to cover expenditure under—											
Marine	B 65,000	65,000	65,000	65,000	65,000	66,000	.....	.....	.....	.....	.....
Civil Buildings, &c.	C 15,000	I 8,000	15,000	15,000	15,000	15,000	.....	.....	.....	.....	.....
Superannuations	D 41,000	.....	M 1,61,268	41,000	41,000	41,000	.....	.....	.....	.....	.....
Medical	E 16,500	.....	N 5,500	16,500	16,500	16,500	.....	.....	.....	.....	.....
Ten per cent. for Government Estates	2,11,000	3,94,380	3,69,406	3,94,319	4,31,000	4,35,000	.....	.....	.....	.....	.....
Deductions to cover recurring savings or transfers under—											
Customs	F −2,29,000	J −1,36,000	−2,29,000	−2,29,000	−2,29,000	−2,29,000	.....	.....	.....	.....	.....
Meteorological	−15,000	.....	O −17,166	−15,000	−15,000	−15,000	1,26,06	3,82	.....	4,12	.....
Miscellaneous grants for special purposes not recurring	.....	K 1,37,524	P 6,800	S 2,50,188	V 5,000	.....	90	90	.....	.....	.....
Inter-Provincial Adjustments	65,000	1,79,897	95,636	1,36,460	1,83,500	1,27,500	1,45	80	.....	63	.....
III.—Salt	1,60,000	1,64,999	99,984	1,24,556	1,20,000	1,20,000	1,26	.....	34	.....	40
IV.—Stamps	59,00,000	61,06,766	62,88,457	64,95,607	65,75,000	66,28,000	.....	.....	.....	.....	.....
Grant on account of Road Cess Process Fees collected by stamps	G 50,000	.....	Q 37,500	T 25,000	25,000	25,000	64,41	4,91	.....	7,03	.....
V.—Excise	49,00,000	48,94,463	52,12,696	50,26,110	48,38,000	49,00,000	49,74	74	.....	.....	.....
VI.—Provincial Rates	35,40,000	36,06,713	38,14,746	37,64,961	38,63,000	39,17,000	37,98	2,53	.....	3,77	.....
VII.—Customs	80,000	71,275	54,224	61,032	60,000	57,000	61	...	19	.....	23
VIII.—Assessed Taxes	8,25,000	7,60,169	7,58,797	7,48,243	7,50,000	7,50,000	7,53	.....	72	.....	75
IX.—Forest	3,14,000	3,46,980	3,47,167	2,85,576	2,85,000	3,60,000	3,25	11	.....	46	.....
X.—Registration	A 4,51,000	4,77,577	4,91,461	5,41,199	5,55,000	6,05,000	5,34	83	....	1,54	.....
Total Principal Heads of Revenue	2,85,68,500	2,95,25,442	2,98,43,091	2,98,56,699	3,01,26,000	3,01,85,000	2,99,08	13,39	.....	16,16	.....
Post Office, Telegraph, and Mint—											
XIII.—Telegraph	.....	.....	94	22	.....	.....	.....	.....	.....	.....	.....
Receipts by Civil Departments.											
XV.—Law and Justice	16,00,000	16,69,982	14,09,697	14,83,221	15,00,000	14,85,000	15,10	.....	90	.....	1,15
XVI.—Police	5,26,000	4,86,449	5,62,803	6,95,862	7,18,000	7,06,000	6,34	1,08	.....	1,80	.....
XVII.—Marine—Port Approaches CC. Other Receipts	8,68,000	9,51,889	8,96,260	7,71,644	8,18,000	8,48,000	8,57	.....	11	.....	20
XVIII.—Education	5,28,000	5,21,214	5,31,648	5,23,556	5,31,000	5,56,000	5,33	5	.....	23	.....
XIX.—Medical	1,38,000	1,32,934	1,41,756	1,48,262	1,36,000	1,41,000	1,40	2	.....	3	.....
XX.—Scientific and other Minor Departments	2,74,000	1,67,829	2,05,568	1,55,519	1,27,000	1,46,000	1,60	.....	1,14	.....	1,28
Total Receipts by Civil Departments	39,34,000	39,30,317	37,47,730	37,78,064	38,30,000	38,82,000	38,34	.....	1,00	.....	52
Miscellaneous—											
XXI.—Interest	20,000	44,227	67,614	74,242	74,000	68,000	65	45	.....	48	.....
XXII.—Superannuation	70,000	72,798	75,347	61,662	51,000	49,000	62	....	8	.....	21
XXIII.—Stationery	1,34,000	1,46,616	1,30,715	1,08,493	1,44,000	1,23,000	1,29	..	5	.....	11
XXIV.—Miscellaneous	H 4,00,000	5,53,726	7,14,622	8,37,683	8,08,000	8,18,000	7,46	3,46	....	4,18	.....
Total Miscellaneous	6,24,000	8,17,367	9,78,298	10,82,086	10,77,000	10,58,000	10,02	3,78	.....	4,34	.....
Revenue from Productive Public Works—											
State Railways	33,19,000	36,82,178	39,83,280	41,80,538	W 42,53,000	W 46,19,000	41,35	9,16	....	14,00	.....
Irrigation and Navigation	10,72,000	13,03,246	11,69,841	13,07,521	13,50,000	13,30,000	12,92	2,20	.....	2,58	.....
Total Revenue from Productive Public Works	42,91,000	49,85,424	51,53,121	54,38,059	56,03,000	59,49,000	54,27	11,36	.....	16,58	.....
Receipts on account of Public Works not classed as Productive—											
State Railways	.....	1,06,275	1,40,794	1,56,755	W 1,25,000	W 1,45,000	1,51	1,51	.....	1,45	.....
D. Special grant	.....	.....	.....	U 22,500	X 30,000	30,000	.....	..	.....	30	.....
Irrigation and Navigation	6,90,000	7,68,259	7,92,338	7,77,819	8,60,000	8,74,000	8,14	1,24	.....	1,84	.....
Civil Buildings, Roads, &c.	7,05,000	7,35,636	7,90,637	12,60,455	7,22,000	7,44,000	8,51	1,46	.....	39	.....
Total Receipts on account of Public Works not classed as Productive	13,95,000	16,10,170	17,23,769	22,17,529	17,37,000	17,93,000	18,16	4,21	.....	3,98	.....
Contributions	2,000	2,...	.....	20,000	.....	.....	4	2	.....	.....	2
Total Revenue and Receipts	3,88,14,500	4,08,69,720	2 4,14,51,103	4,23,92,439	4,23,78,000	4,28,07,000	4,19,91	31,76	.....	40,52	.....
Opening Balance	.....	75,43,011	21,46,901	6,86,632	12,02,041	16,76,041	.....	.....	.....	.....	.....
Grand Total	.....	4,84,11,731	4,35,98,004	4,30,75,091	4,35,80,041	4,45,43,041	.....	.....	.....	.....	.....

N.B.—For the notes see reverse.

cial Accounts.

Expenditure Heads.	According to new scheme.	Actuals, 1882-83.	Actuals, 1883-84.	Actuals, 1884-85.	Revised, 1885-86.	Budget, 1886-87.	Average of 5 years, 1882-83 to 1886-87, in thousands of rupees.	Average compared with Scheme. Increase.	Average compared with Scheme. Decrease.	Last year compared with Scheme. Increase.	Last year compared with Scheme. Decrease.
Direct Demands on the Revenue—	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	1,000 Rs.	1,000 Rs.	1,000 Rs.	1,000 Rs.	1,000 Rs.
3.—Refunds	Y. 1,27,800	1,21,264	1,42,429	1,39,772	1,24,000	1,12,000	1,28	.....	.....	.....	16
5.—Land Revenue—											
Government Estate charges	Z. 1,95,000	2,59,600	2,87,642	2,75,412	3,17,000	3,56,000	2,99	1,04	.....	1,61	.....
Revenue Record-room Charges	A.A. 32,500	35,811	65,644	66,009	J.J. 15,000	J.J. 15,000	30,18	40	.....	2,06	.....
Additional Process Service	B.B. 50,000	B.B. 23,000	50,000	50,000	50,000	50,000					
Other Charges	28,90,800	28,08,966	28,99,752	28,83,648	29,35,000	31,14,000					
6.—Opium	.....	99,017	.....	.....	.....	.....	4	4	.....	.....	.....
7.—Salt	17,000	17,626	18,320	21,048	18,000	19,000	19	2	.....	2	.....
8.—Stamps	2,17,000	2,13,830	2,20,550	2,33,663	2,46,000	2,50,000	2,33	16	.....	33	...
9.—Excise	1,32,500	1,53,968	1,36,147	1,44,354	1,62,000	1,96,000	1,54	22	.....	68	.....
11.—Customs	4,66,000	5,57,547	4,85,998	4,98,143	4,86,000	4,98,000	5,05	39	.....	32	.....
12.—Assessed Taxes	50,000	47,417	48,343	44,947	45,000	45,000	46	.....	4	.....	5
13.—Forest	1,98,000	1,91,082	1,93,849	2,05,663	1,85,000	2,35,000	2,02	4	.....	37	.....
14.—Registration	A.A. 2,72,000	A.A. 2,77,841	2,78,933	2,96,742	3,00,000	3,13,000	2,94	22	.....	46	.....
Total Direct Demands	46,48,600	47,08,939	48,27,307	48,61,361	48,83,000	52,08,000	48,97	2,49	.....	5,59	.....
Post Office, Telegraph, and Mint—											
15.—Telegraph	.....	.....	2,814	955	1,000	1,000	1	1	.....	1	.....
Salaries and Expenses of Civil Department—											
18.—General Administration	14,89,000	15,10,493	15,45,027	16,05,594	15,66,000	15,59,000	15,57	71	.....	73	.....
19.—Law and Justice	89,93,000	92,76,255	93,18,198	94,09,177	96,50,000	96,28,000	94,58	4,65	.....	6,35	.....
20.—Police	41,52,000	44,00,624	45,85,892	48,02,147	46,83,000	46,63,000	46,43	4,91	.....	5,30	.....
21.—Marine—											
Port Approaches CC	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Undaunted	65,000	65,084	46,170	53,969	60,500	57,716	57	.....	8	.....	7
Other Charges	9,25,000	8,85,955	8,22,973	7,93,182	7,87,500	7,38,284	7,96	...	1,29	.....	1,87
22.—Education	26,83,000	30,10,318	31,55,409	34,00,405	33,00,000	31,92,000	32,53	5,70	.....	7,09	.....
24.—Medical	D.D. 14,72,500	13,71,874	13,63,644	14,56,187	14,30,000	14,50,000	14,14	.....	59	.....	23
25.—Political	.....	.....	447	.....	.....	.....	.....	.....	.....	.....	.....
26.—Scientific and other Minor Departments	2,85,000	3,50,542	3,97,685	3,50,866	3,33,000	3,52,000	3,68	83	.....	67	.....
Total Salaries, &c.	2,00,61,500	2,09,37,145	2,13,35,355	2,18,71,527	2,18,25,000	2,18,59,000	2,15,46	14,84	.....	17,97	.....
Miscellaneous Civil Charges—											
29.—Superannuation—											
Special Customs	41,000	F.F. 1,20,000	F.F. 41,268	41,000	41,000	41,000	57	16	.....	.....	.....
Other Charges	9,50,000	10,59,455	10,98,813	11,59,258	12,16,000	13,33,000	11,73	2,23	.....	3,83	...
30.—Stationery, &c.	10,18,000	10,51,293	9,27,844	10,86,430	11,18,000	10,98,000	10,56	38	.....	80	.....
31.—Miscellaneous	3,50,000	4,53,573	3,70,628	3,97,467	3,84,000	3,40,000	3,89	39	.....	.....	10
Total Miscellaneous Civil	23,59,000	26,83,311	24,38,553	26,83,155	27,59,000	28,12,000	26,75	3,16	.....	4,53	.....
Famine Relief and Insurance—											
32.—Famine	.....	.....	.....	5,770	1,00,000	.....	21	21	.....	.....	.....
Expenditure Productive Public Works—											
State Railways—											
Interest	12,91,000	14,13,620	15,93,832	17,15,257	19,19,000	20,70,000	17,42	4,51	.....	7,79	.....
Working Expenses	19,08,000	19,49,858	23,99,062	29,82,240	W. 28,72,000	W. 29,40,000	26,21	7,15	.....	10,32	...
Irrigation and Navigation—											
Interest	20,80,000	21,15,507	21,60,758	22,12,626	22,54,000	22,89,000	22,06	1,26	.....	2,09	.....
Working Expenses	9,45,000	11,47,967	10,69,394	11,79,758	11,67,000	11,25,000	11,38	1,93	.....	1,80	...
Total Expenditure on Productive Public Works (Revenue Account)	62,24,000	66,26,952	72,23,046	80,59,881	82,12,000	84,24,000	77,09	14,85	.....	22,00	.
Expenditure on Public Works not classed as Productive—											
State Railways—											
Working Expenses	.....	90,392	1,00,748	1,19,799	W. 1,10,000	W. 1,20,000	1,08	1,08	.....	1,20	.....
Capital	58,000	1,62,447	H.H. 1,65,043	1,31,618	71,000	75,000	1,25	67	.....	17	.....
Subsidised Railways	.....	10,600	39,723	57,984	25,000	.....	27	27	.....	.....	...
Irrigation—											
Capital	K.K. 24,02,000	L.L. 17,17,981	5,02,869	2,01,659	4,37,000	4,00,000	6,52	.....	17,50	.....	20,02
Working Expenses	K.K. 3,64,000	L.L. 5,05,992	4,88,077	4,54,625	3,82,000	3,95,000	4,45	81	.....	31	.....
Agricultural Works	K.K. 50,000	1,43,259	1,87,170	1,59,888	1,26,000	1,32,000	1,50	1,00	.....	82	.....
Civil Buildings, Roads, &c.—											
Special grants	15,000	8,000	15,000	15,000	15,000	15,000					
Ordinary expenditure	67,61,700	67,20,888	47,03,816	27,63,223	27,58,000	32,91,000	41,08	.....	26,69	.....	54,71
Write-off of Port Canning Loan	... ..	.....	.....	2,36,100	.....	.....					
Total Expenditure on Public Works not classed as Productive	96,50,700	93,79,559	63,02,146	41,39,930	39,24,000	44,28,000	56,15	.....	40,76	.....	52,23
Contribution for Productive Capital	12,50,000	G.G. 16,67,016	H.H. 6,61,715	.....	.....	.....	4,66	.....	7,84	.....	12,50
Contributions	3,33,000	2,61,908	3,20,451	2,54,451	2,00,000	2,00,000	2,47	.....	86	... ..	1,33
Total Expenditure	4,45,26,800	4,62,64,810	4,39,11,372	4,18,77,050	4,19,04,000	4,29,33,000	4,31,77	.....	13,50	.....	15,96
Closing balance	.....	21,46,901	6,86,632	12,93,041	16,76,041	16,11,041	.....	.....	.....	.....	.....
GRAND TOTAL	.....	4,84,11,731	4,35,98,004	4,30,79,091	4,35,80,041	4,45,43,041	.....	.....	.....	.....	.....
Provincial Surplus or Deficit	−57,12,300	−53,96,110	−14,60,269	5,15,409	4,74,000	−63,000	.....	... ..	.....	.....	.....

N. B.—For the notes, see reverse.

Notes to the Bengal Provincial Accounts.

A. Shown under Registration in original scheme and Accounts for 1882-83.
B. Special grant for *Undaunted.*

	Rs.
C. Grant for Cemeteries	8,000
„ Nizamat Buildings	5,100
„ River Bank	1,900
Total	15,000

D. The net deduction was Rs. 1,88,000, made up of Rs. 2,29,000 for Customs Establishments, reduced by Rs. 41,000 for extra pensions.
E. Pay and house-rent of Ophthalmic Surgeon, formerly a Military charge.
F. See D.
G. Road Cess, Process Service fees are now collected by means of stamps; as half goes to Imperial, a grant of a corresponding amount is made to Provincial. I have shown the full addition, half of which in the Accounts comes under Stamps.
H. Reduced by refunds (2,89,000) of unclaimed Deposits.
I. The grant for Cemeteries alone was given in this year (See C.)
J. The full amount of reduction in Customs Department (see D) was not realised this year.

	Rs.
K. Census Charges	1,76,992
Dr. Watt's remuneration for accompanying Munipore Expedition	17,332
	1,94,324
Adjustment of Survey Charges (re-adjustment next year)	—6,800
	1,87,524

L. Percentage of gross Record-room Fees, *plus* grant of Rs. 50,000 from Government of India.
M. Special grant in this year to cover special expenditure on gratuities to Customs Department.
N. Charges for Ophthalmic Surgeon (see E) for portion of year only.
O. For portion of previous year.
P. Re-adjustment of Survey Charges. (See K.)
Q For half of 1882-83 and whole of 1883-84.
R Exceeds actuals by Rs. 35,86,797, which amount is added to both sides to get rid of the adjustment by transfer of the past expenditure on certain Railway lines to Productive Public Works Expenditure.

	Rs.
Re-transfer of Contribution for Productive Public Works to correct error	48,535
Grant to recoup for Civil Furlough Allowances wrongly charged to Provincial	79,000
Grant to cover half debit on account of Port Canning Loan	1,18,050
Grant for Goompahar Road	4,020
Grant for Ancient Monuments	7,000
Deduct refund of Indian Service F. P. Fund receipts	—6,417
	2,50,188

T. Imperial Grant for Road Cess Process Service Fees. (See G.)
U. Grant to recoup for transfer of Calcutta and South-Eastern State Railway to Imperial for ¾ year.
V. Grant for Goompahar Road.
W. The Kaunia-Dhurla Railway Receipts and working expenses are separated off as in former years.
X. Grant for whole year. (See U.)
Y. Refunds other than those of Principal Heads of Revenue have been distributed over the various Service Heads; the difference under them is thus accounted for.
Z. Excluded from the original scheme, because a Special Grant was given to meet it: it has been brought on both sides now, as it is included in the Accounts.
AA. Record-room charges transferred to Land Revenue from Registration, as on the Receipt side. (See A.)
BB. Added to the grant in scheme, because it is a new item since 1881-82. In the Accounts the exact figure cannot be given, because it is mixed up with other Process Service charges: it is shown separately to bring out that it is a new charge specially incurred.
CC. Made over to Port Commissioners; so the provision of Rs. 1,76,000 on the Receipt side, and Rs. 1,75,000 on the Expenditure side are both omitted
DD. Includes Rs. 16,500 for Ophthalmic Surgeon. (See E.)
EE. Brought into Accounts for only half this year.

FF. The extra expenditure for Customs gratuities occurred as shown, though the grant was made in 1883-84.

GG. Shown as Non-Productive Public Works Expenditure in Accounts, but transferred here subsequently.

		Rs.
HH.	The figure shown in the Accounts is	—27 60,039
	To which add (See R)	35,86,797
		8,26 758
	which is distributed between	
	Capital Non-Productive	1,65,013
	Contribution	6,61,715
		8,26,758

JJ. In these years remuneration to copyists is taken under contract contingencies, so that a comparison with the previous years' figures is impossible.

KK. The capital expenditure on the Calcutta and South-Eastern Canal, for which Capital and Revenue Accounts have been kept only since 1883-84, has been shown as "Capital," as otherwise no comparison of the figures would be possible. The balance left under the head of Working Expenses is the actual figure of 1881-82.

LL. Rs. 8,78,000 in round numbers has been transferred from Working Expenses to Capital on account of the capital expenditure on the Calcutta and South-Eastern Canal for the reason given in the preceding note.

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